



This is a digital copy of a book that was preserved for generations on library shelves before it was carefully scanned by Google as part of a project to make the world's books discoverable online.

It has survived long enough for the copyright to expire and the book to enter the public domain. A public domain book is one that was never subject to copyright or whose legal copyright term has expired. Whether a book is in the public domain may vary country to country. Public domain books are our gateways to the past, representing a wealth of history, culture and knowledge that's often difficult to discover.

Marks, notations and other marginalia present in the original volume will appear in this file - a reminder of this book's long journey from the publisher to a library and finally to you.

Usage guidelines

Google is proud to partner with libraries to digitize public domain materials and make them widely accessible. Public domain books belong to the public and we are merely their custodians. Nevertheless, this work is expensive, so in order to keep providing this resource, we have taken steps to prevent abuse by commercial parties, including placing technical restrictions on automated querying.

We also ask that you:

- + *Make non-commercial use of the files* We designed Google Book Search for use by individuals, and we request that you use these files for personal, non-commercial purposes.
- + *Refrain from automated querying* Do not send automated queries of any sort to Google's system: If you are conducting research on machine translation, optical character recognition or other areas where access to a large amount of text is helpful, please contact us. We encourage the use of public domain materials for these purposes and may be able to help.
- + *Maintain attribution* The Google "watermark" you see on each file is essential for informing people about this project and helping them find additional materials through Google Book Search. Please do not remove it.
- + *Keep it legal* Whatever your use, remember that you are responsible for ensuring that what you are doing is legal. Do not assume that just because we believe a book is in the public domain for users in the United States, that the work is also in the public domain for users in other countries. Whether a book is still in copyright varies from country to country, and we can't offer guidance on whether any specific use of any specific book is allowed. Please do not assume that a book's appearance in Google Book Search means it can be used in any manner anywhere in the world. Copyright infringement liability can be quite severe.

About Google Book Search

Google's mission is to organize the world's information and to make it universally accessible and useful. Google Book Search helps readers discover the world's books while helping authors and publishers reach new audiences. You can search through the full text of this book on the web at <http://books.google.com/>

FIRST BIENNIAL REPORT

OF THE

Board of State Tax Commissioners

TO THE

LEGISLATIVE ASSEMBLY

OF THE

STATE OF OREGON

1911

MEMBERS

EX OFFICIO

F. W. BENSON, GOVERNOR AND SECRETARY OF STATE
GEO. A. STEEL, STATE TREASURER

COMMISSIONERS

J. B. EATON

CHAS. V. GALLOWAY

SECRETARY

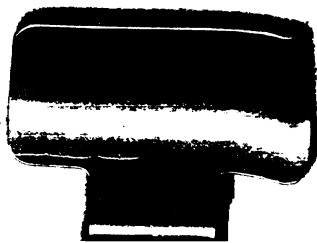
C. L. STARR



SALEM, OREGON

WILLIS S. DUNIWAY, STATE PRINTER

1911



FIRST BIENNIAL REPORT
OF THE
Board of State Tax Commissioners
TO THE
LEGISLATIVE ASSEMBLY
OF THE
STATE OF OREGON
1911

MEMBERS

EX OFFICIO

F. W. BENSON, GOVERNOR AND SECRETARY OF STATE
GEO. A. STEEL, STATE TREASURER

COMMISSIONERS

J. B. EATON

CHAS. V. GALLOWAY

SECRETARY

C. L. STARR



SALEM, OREGON
WILLIS S. DUNIWAY, STATE PRINTER
1911

Released 5-9-29 MVR

LETTER OF TRANSMITTAL

To the Legislative Assembly of the State of Oregon:

In compliance with the provisions of Section 4, Chapter 218, Laws of 1909, the Board of State Tax Commissioners herewith submits its First Biennial Report.

Salem, Oregon, December 31, 1910.

F. W. BENSON,
*Governor and Secretary of State,
Chairman.*

GEO A. STEEL,
State Treasurer.

J. B. EATON,
CHAS. V. GALLOWAY,
Commissioners.

INTRODUCTION.

Under the provisions of the Act of 1909 providing for a Board of State Tax Commissioners, Governor Geo. E. Chamberlain, Secretary of State F. W. Benson, and State Treasurer Geo. A. Steel appointed J. B. Eaton, of Union County, and Chas. V. Galloway, of Yamhill County, as Tax Commissioners. Said Commissioners having qualified as required by law, the Board organized on March 2, 1909, with the Governor as Chairman, *ex officio*, and elected C. L. Starr, of Polk County, Secretary.

The Board of Commissioners appointed in 1905 for the purpose of examining matters of assessment and taxation had reported to the Legislative Assembly of 1907 in favor of the creation of a Board of State Tax Commissioners with duties and functions in large part similar to those imposed and conferred on this Board. This plan in taxation is in harmony with the experience and practice of those states which have been making most substantial progress toward rational reform in the assessment and taxation of property.

The immediate circumstances in reference to the creation of this Board were, in brief, as follows: The Legislative Assembly of 1907 enacted the tax code reported by the Commissioners, excepting the bill providing for a permanent tax commission. But complications subsequently arose which necessitated a readjustment of the entire basis of apportioning State taxes as prescribed by the law of 1907. In the case of Yamhill County *v.* Foster, 53 Or. 124, the Supreme Court held that "Laws of 1907, page 455, Section 9, providing for an apportionment of State taxes to be collected by the several counties not based on the assessed valuation thereof for the current year, but on the assessed valuation of the several counties for the five years preceding 1901, was invalid for non-uniformity." The Legislature then in session immediately enacted an emergency measure (Chapter 14, Laws of 1909) providing for equalization between counties, by a temporary board consisting of the Governor, Secretary of State and State Treasurer, of the assessments of 1908 and reapportionment of the State taxes for 1909 on such equalized basis.

It being necessary to provide a permanent body to perform this work of equalization and apportionment from year to

year, it was a logical solution for the Legislature to take up the tax commission bill of 1907 and broaden its scope to include the equalization and apportionment features.

EQUALIZATION OF COUNTY VALUATIONS AND APPORTIONMENT OF STATE TAXES.

The equitable apportionment of taxes to be paid by local jurisdictions is one of the most serious and difficult problems in any scheme of taxation. The disastrous consequences in Oregon of the attempt to apportion State taxes on the basis of county valuations as fixed by county assessors and boards of equalization, is well known. The logical result of such manner of apportionment has ever been a mad scramble between counties for low valuations and consequent evasion of obligations to the State. The futility of attempting to correct this abuse through a State board of equalization, the same not being clothed with authority to supervise county assessments nor with full power to readjust valuations as returned by county boards, is illustrated in the lamentable experience of Oregon with her State Board of Equalization from 1893 to 1898. Just during this period the struggle for low county valuations was most strenuous.

The Legislature of 1901 provided a departure from this basis of apportionment by specifying a set of county ratios determined by assessed valuations of the five years immediately preceding. It was enacted that these fixed ratios should be the basis of apportionment until the year 1905, when they were to be succeeded by an apportionment based on county expenditures. In this plan as contemplated in Oregon, expenditures for a period of five years were to be considered. Certain county expenses were not to be taken into account; the exceptions being, at first, expenditures for roads, and later, for erection of court houses, on account of pestilence or epidemics and for payments of interest and principal of county indebtedness. The time when the apportionment-by-expenditure basis should become effective was successively postponed, first by the Legislature of 1903 changing the time for beginning its use from 1905 to 1910, then by Legislature of 1907 making a further postponement to 1912.

The apportionment-by-expenditure plan as provided in our laws, while not worked out on the logical basis and in the equitable manner suggested by its author, Lawson Purdy, president of the Department of Taxes and Assessments of New York City, yet attracted the attention and general approval of experts in taxation of the entire country. But this plan was never permitted a fair trial or, in fact, any trial

at all in Oregon. The apportionment of State taxes by the fixed table of ratios had proved so unsatisfactory that it was attacked in the courts by Yamhill County, as before stated, with the result that both the fixed basis of apportionment and, incidentally, the apportionment-by-expenditure basis were held to be invalid in Oregon on account of constitutional limitations. We were compelled to revert to an apportionment determined by current year assessments, subject to equalization of the county valuations by a State Board.

The first apportionment by this Board of State taxes to be paid by the counties was for the year 1910, on equalization of county assessed valuations of the year 1909. Immediately upon its organization the Board proceeded to get in touch with the county assessors for the purpose of promoting the highest possible degree of uniformity in assessment methods and practice. A compilation of the laws of the State relating to assessment and taxation was prepared for the use of the assessors and for general distribution. General and special instructions were issued, in all cases the assessors being urged to exercise their best efforts for the assessment of all taxable property at the full cash value thereof. As required by law at least one of the Commissioners has visited every county in the State each year, going over the work with each assessor, and making personal investigation of the manner in which property was being assessed in the several counties.

In this connection it is proper to say that the assessors have, with very few exceptions indeed, shown a disposition for earnest co-operation with the Board toward the improvement of methods of assessment and compliance with the law. The assessor's task is at best most difficult. Such shortcomings as we have found in the work of the county assessors result more from the limitations and difficulties under which they are compelled to work than from any purpose to evade responsibilities or perform duties in other than a fair and conscientious manner. There is much of injustice perpetrated in the name of taxation but this comes far more from defects in the system of assessment than from the weakness or incompetency of assessing officers. We have found assessors generally earnest, hard-working and faithful public servants.

In its work of reviewing and equalizing county valuations the Board has tried to base calculations and deductions on substantial basis rather than on haphazard conclusions. Our laws command that all property shall be assessed at full cash value. But there are wide differences of opinion among assessors as to what constitutes the full cash value of particular parcels or classes of property. These variations exist

even where values are determined by individual judgment and not by differences of method or purpose. No two assessors or appraisers, acting independently, and each trying to determine the actual or full cash value of a given property, are likely to place the same amount.

An important method adopted by the Board to fix a basis on which differences in county valuations could be equalized and adjusted is the comparison of normal sale values of certain real property with assessed values of the same property. This method has been used successfully by Wisconsin, Minnesota, Michigan and other state tax commissions; it is generally approved as affording the only reasonable basis upon which ratios of assessed to actual values can be approximately determined.

The plan is commonly known as the sales method. The manner in which it has been used by us is, briefly, as follows: Preparatory to the equalization of county assessed valuation of 1909, lists aggregating about 30,000 separate sales of real property by warranty deeds were taken from the records of the several counties. All of the sales listed were made during the year between March 1, 1908, and March 1, 1909. No sale was used wherein the consideration stated was less than \$100. By counties the number of sales listed varied from about 200 each for a few of the smaller ones to 9,000 for Multnomah County. The assessed valuation of each parcel of property for the year 1909 was then secured. Thereafter the lists were carefully checked and all sales wherein the consideration appeared to be nominal or fictitious were eliminated. In preparing the record, sales and assessments of rural or urban and of town or city property were separately considered. The total number of sales finally used for determining the respective county ratios was about 19,200. The ratio for each county was secured by dividing the total of assessments by the total of considerations of the same property therein.

For the year 1910 the same plan was followed, with certain variations of method found advisable. Practically the same number of sales were considered, but instead of being taken for a period of one year prior to the date of assessment, three years were covered. However, it was found necessary to strike out most of the sales for the earliest year on account of the difficulty of securing assessed values on the exact property listed and by reason of variations between true considerations and assessments caused by additions of improvements in the interim between sale and assessment. In preparing these lists for comparison of sale values with

1910 assessments no deed was taken wherein the stated consideration was less than \$500.

It is not argued that this sales method for determining ratios of assessed values of real property to actual values is absolute or conclusive. Often exceptional circumstances affecting considerations or assessments in a given county or locality must be taken into consideration. There is also in each county a considerable amount of taxable property, consisting mainly of the property of companies doing a public service business and of the different classes of personalty, for which a record of realty sales, however complete or accurate, gives no special indication as to ratios of assessed to actual values. The equalization between counties of valuations on public service properties is now practically settled by the law placing the assessment of most of such property in the hands of this Board. On assessments of live stock, valuations between counties can be and are substantially equalized on a per capita basis, taking into consideration natural differences in values for different sections of the State. Equalization of values of other classes of personalty, tangible and intangible, depends on such information and data regarding assessment methods as the Board is able to secure and as may be exhibited by the summaries of assessment rolls. In December 1909 all the assessors of the State were summoned to appear before this Board and the testimony of each was taken regarding methods of assessment and standards of value used by him. Considerable information of service was thus secured for the use of the Board and it was further found that a meeting of this character is of even greater value to the assessors themselves. In the general discussion and interchange of ideas many suggestions are made and received for general improvement of the work of assessment. We think that it would be indeed good policy to hold a meeting of this character each year, the expense thereof to be paid by the State from the appropriation made for this Board. In this connection it being assumed, of course, that the Legislature will include in its appropriation for the Board a sufficient amount to cover the expense of such meetings.

No equalization of county summaries or totals of value can be made with absolute accuracy and there are grave differences in valuation on individual assessments within all counties which a State Board of Equalization is powerless to adjust. Still we believe that a reasonable equalization between counties can be made in such manner that the State taxes based and paid thereon are apportioned with substantial justice and equality. To quote from decisions of our Supreme Court:

"Perfect uniformity in the valuation of property being unattainable, an approximation is all that is required." Such an approximation the Board feels that it can and has accomplished.

That the manner in which the Board has equalized between counties and apportioned the taxes to be paid the State has not caused competition for low valuations is fully proved by the fact that the total assessed value of the taxable property of the State has increased by \$246,753,745.04 during the two years that the Board has made this equalization and apportionment. The totals for the last three years are \$598,133,963.70 for 1908, \$694,727,631.90 for 1909 and \$844,887,708.74 for 1910. In only one county do the valuations of 1910 show a decrease from these of 1908, this being Columbia County where assessed valuations have been uniformly high for several years and the slight decrease of \$93,212.00 is entirely accounted for by causes wholly aside from any purpose to reduce valuations. In only one county, Clatsop, has an exceptionally low ratio of assessed to actual value been continued by the assessor. This proceeding has not reduced the amount of State taxes to be paid by that county.

In other parts of this report will be shown detailed statements of summaries of county assessment rolls for the years 1908, 1909 and 1910; also tables exhibiting ratios by which apportionment of State taxes has been determined for each of said years.

ASSESSMENT OF PROPERTY OF PUBLIC SERVICE COMPANIES.

Down to the year 1910 Oregon followed what has been repeatedly termed the "primitive method" of assessing property of companies doing public service business. In this class are included railroad, sleeping car, express, telephone and electric companies and others of similar nature. This primitive method consisted in the assessment of connected parts of a public service property by different county assessors, each one placing an independent valuation on the part within his jurisdiction. The assessor was not supplied with and not in position to secure any serviceable data for estimating the value of the property as a whole or for determining the relative value of the part within his county. Assessments made in this manner have been usually mere matters of guess work or caprice, determined either by the haphazard conclusions of the assessor or by the persuasive representations of the company's tax agent. Under such a system there have always been glaring inconsistencies between counties in valuations of similar public service property and wide dis-

crepancies when these assessments were brought in comparison with assessments of other property of different classes in the county. Oregon has now practically abolished this entirely illogical system of assessment.

By the law of 1909 the Board of State Tax Commissioners is required to assess all railroad, sleeping car, union station and depot, electric and street railway, express, telegraph, telephone, refrigerator car and oil and tank line companies doing business in the State, together with such heat, light, power, water, gas and electric companies as may be doing business as one system, partly within the State and partly without, or so doing business in more than one county of the State. The assessments made by this Board are confined to the property of each of such companies, tangible and intangible, used in the operation of its public service business. All property not actually occupied in the exercise of the franchise of the company or in use in the operation of its corporate business remains assessable by the county assessors. Certain specified items of property used in operation by some of the companies are further excepted from assessments made by the Board and reserved to the jurisdiction of the local assessor.

In creating the Board and prescribing its powers and duties, the Legislature conferred upon it ample authority to require reports and make all investigations necessary for correct determination of values of the properties to be assessed.

Complying with the law and preparatory to assessment on basis of value of March 1, 1910, the Board issued complete blanks for reports to be made by the companies. As far as time and opportunity have permitted the Commissioners have also made personal inspection of the properties to be assessed. We have found the companies uniformly agreeable to compliance with the law in making reports and supplying the Board with all data and information required. Now that this new plan of assessment is established by a year's experience, both the Board and the companies should be able to perform the great amount of detail work required of them more easily and with a larger degree of satisfaction.

On the roll prepared by the Board the assessed values of the properties of the several companies were entered. For the review and equalization of these assessments the Board met as required by law on the first Monday of December, 1910. This work and the equalization of the summaries of county assessment rolls proceeds concurrently. At the date of this report this dual or combined review and equalization is practically completed.

The total equalized or reviewed valuation entered against the property of each company, represents the Board's determination of the full or actual cash value of the property assessed. The value assigned to each branch or main line is distributed to the counties in which the property is situated on a mileage basis. The taxable value assigned to each county and certified for extension on the county roll is then apportioned in accordance with that county's ratio of assessed to actual value, determined by the general basis of assessment of other property in the county. We will assume, for illustration, that the operating property of a certain line of railroad is assessed and equalized at \$60,000 per mile. If in one county through which this line runs property has been generally assessed by the county assessor at 100% of its actual value, in another at 75% and in another at 50%, the respective taxable values per mile apportioned to these counties would be \$60,000 for the first, \$45,000 for the second and \$30,000 for the third.

An essential principle in this plan of assessing the property of a public service company for taxation is the valuation of the same as a unit. In arriving at this unit valuation the Board is permitted either to consider only the operating property within the State or to take into consideration the property of the company situated both within and without the State. Where the latter plan is used the proportion or part of the value of the entire property to be assigned to Oregon is determined generally by the relation which the mileage within the State bears to the total mileage of the company's lines and, specially, by such other considerations as it may be necessary to consider in order to arrive at a reasonable valuation of the property having a situs in the State. Of course the property without the State is not assessed, being merely used as a basis for determining the value of the property within the State. The unit value of the operating property of a company having a situs within the State having been determined, it is required to make proper allowance and deductions for such operating property as is assessed locally by the county assessors.

In computing valuations the Board has, wherever possible or expedient, used the capitalization of net earnings method. It seems hardly necessary to enter into a detailed explanation of this method for determining the fair cash value of public utility or *quasi* public corporations or to urge its advantages in comparison with other methods of valuation. This *ad valorem* basis of taxation is established in Oregon, wisely we think, and the capitalization of net earnings method of valua-

tion has been definitely approved by our Supreme Court in the case of Oregon & California Railroad Co. v. Jackson County, 38 Oregon, 589. This method of valuation has likewise been sustained and approved by many decisions of the federal courts and of the Supreme Court of the United States. It is a method which surely and accurately determines the value of both the tangible and intangible property of a public service company, it covers both the value of physical property and franchise without requiring a necessarily arbitrary separation of the two elements. In using this plan of valuation the Board has, wherever possible, taken into consideration average net earnings for a period of five years and has used as a general rate of capitalization six per cent.

The total number of separate companies assessed by the Board for the year 1910 is 225. By classes of companies the number, total equalized value and total taxable value apportioned to counties are as follows:

<i>Class of Company.</i>	<i>Number.</i>	<i>Equalized Val.</i>	<i>Apportioned Val.</i>
Railroad	26	\$ 96,600,461.00	\$71,947,562.00
Sleeping Car	1	544,508.28	415,696.00
Union Station and Depot.....	1	5,890,000.00	4,181,900.00
*Electric and Street Railway....	10	15,949,652.00	11,008,610.00
Express	3	776,961.25	555,250.00
Telegraph	2	611,325.61	453,579.00
Telephone	168	4,815,564.61	3,401,811.00
Refrigerator Car	8	58,762.74	43,471.00
Oil and Tank Line.....	3	10,762.75	7,968.00
*Inter-State or Inter-County Heat, Light, Power, Water, Gas and Electric	6	7,614,496.00	5,247,457.00
Total	228	\$132,872,494.24	\$97,263,304.00

A detailed statement exhibiting the name of each company assessed, the total equalized and apportioned values of the property thereof, and the assignment of such values to counties will be contained in a subsequent part of this report.

On account of differences in classification and the addition of new property, it is practically impossible to make an exact comparison of these apportioned values with the assessed values of the same or similar properties in previous years. As nearly as can be reasonably determined the property apportioned to the counties for the year 1910 in the total amount of \$97,263,304.00 was valued by the county assessors in 1909 at the total amount of approximately \$75,000,000.00. Thus the total taxable value of this property for 1910 is about \$22,263,304.00 greater than its taxable value of 1909, representing

*Three companies included in both classes with respective values, determined by character of operation, separately assigned.

an increase of about 29.68 per cent. On all other taxable property in the State the total valuation was raised from approximately \$619,727,631.90 in 1909 to \$747,624,404.74 in 1910, representing an increase of about 20.64 per cent.

CONSTITUTIONAL LIMITATIONS AFFECTING TAXATION.

From the beginning of our State down to the adoption of the amendment designated as Section 1a of Article IX at the last regular general election, the constitutional limitations affecting taxation in Oregon were as follows:

Article I, Section 32. "No tax or duty shall be imposed without the consent of the people or their representatives in the legislative assembly; and all taxation shall be equal and uniform."

Article IX, Section 1. "The legislative assembly shall provide by law for uniform and equal rate of assessment and taxation; and shall prescribe such regulations as shall secure a just valuation for taxation of all property, both real and personal, excepting such only for municipal, educational, literary, scientific, religious, or charitable purposes, as may be specially exempted by law."

Originally there were few limitations on legislative power in American state constitutions. They were brief documents dealing with matters of fundamental character and omitting detailed provisions, which were left to be provided by the legislatures. The constitutions of several of the original states of the Union contained practically nothing limiting the power of the legislature in matters of taxation.

As stated by Lawson Purdy, president of the Department of Taxes and Assessments of New York City:

"The Federal Constitution prohibits discrimination between subjects of the same class, and between residents and non-residents; it prohibits interference with interstate commerce. These constitutional guarantees afford ample protection to the citizen. Further restraints upon the power of the legislature are efforts to impose the will of a living generation upon all those that are to come."*

From the beginning there has been a tendency to expand state constitutions, this manifesting itself in marked degree some fifty years ago, about the time of the adoption of the constitutions of Oregon and a number of other states. In addition to positive legislation contained in these constitutions, there are numerous provisions commanding, prohibiting or restraining legislative action with reference to a wide variety of matters.

*State and Local Taxation, First National Conference (1907), p. 55.

A good exposition of this subject is given by Isidor Loeb, professor of Political Science and Public Law, University of Missouri:

"Distrust on the part of the people, of their representatives in the legislature constitutes the most general explanation of this development. This lack of confidence was in part justified by acts of the legislatures, but much of it was due to the development of democratic ideas of popular sovereignty and direct legislation. Convinced of the merits of a particular measure, the people hastened to incorporate it into the constitution, where it would be free from legislative modification. As we shall see presently, this attitude, which betrayed a lack of historical intelligence, had much influence in fastening the general property tax system upon the majority of American commonwealths.

"While the restrictions upon the financial powers of the legislature are merely a part of the general mass of constitutional limitations, they were the first to appear, and represent the most stringent division of such provisions. This was natural in view of the fact that anything which touches the purse acquires particular importance. In addition, however, a special cause for this condition existed in the financial policies which had been pursued by some of the states. In order to promote the construction of railroads, state and local aid was granted to an extensive degree and under a variety of forms. While in some cases the public interests were safeguarded, a combination of fraud, extravagance and financial depression left many communities facing large debts and heavy tax rates. In many instances the railroads were not constructed, and there was no increase in land values to compensate the taxpayer for the burden which was imposed upon him. As a result the demand arose for constitutional limitations which would prevent the state and local governments from aiding or engaging in economic enterprises. The restrictions which were adopted to meet this demand would prevent the recurrence of the evil, but they were not sufficient to satisfy the people, who insisted that their officials and representatives should be deprived of the power of incurring debts or imposing high rates of taxation for any purpose. Connected with this was the demand for the prohibition of all privileges and exemptions in taxation such as had been granted to railroad and other corporations. As a result the constitutional limitations in many states were extended so as to apply to the subjects and rates of taxation, to exemptions and to public indebtedness. The new states which had not passed through a financial experience of this character fol-

lowed the practice of the older states when they framed their constitutions. * * *

"The constitutional provisions which apply to the subjects of taxation were due for the most part to the desire to prevent any one from escaping his just share of the burden of taxation. The people wished to establish equality and uniformity in this respect and, lacking an intelligent appreciation of the principles of taxation, it was natural that they should conclude that this could be best secured by subjecting all objects of property to the tax."*

Thus, as stated by a leading authority on taxation:

"The general property tax, that is, the taxation of everything, tangible and intangible, seen and unseen, by one uniform rule, is the natural outgrowth of our political conditions, but has proven inadequate in the complexity of modern conditions and has developed the grossest form of inequality. This has been pointed out by an eminent economist, (President Hadley of Yale University) who says that a tax which aims to be equal but is ineffectual, produces a kind of inequality, tending to increase as time goes on, and worse than all other kinds; but that a tax which aims to be effective, even in apparent disregard of equality tends by constant process of economic adjustment to be more and more equal.

"It necessarily follows therefore that special forms of taxation adjusted to different classes of property are found essential in the administration of State taxing systems, and, in the absence of specific constitutional restrictions requiring all property to be taxed according to the same method of assessment, are consistent with the fundamental principles of equality and uniformity inherent in taxation. * * * * This right to select, specialize and classify is for the purpose of best securing equality in taxation through the efficiency of the system adopted, and is clearly distinguished in its very nature from discriminations in classification which are made for the very purpose and which have the necessary result of imposing upon obnoxious classes a burden from which favored classes are relieved."*

The practically unbroken trend of statistical evidence is that under the general property tax, personal property largely evades taxation, and that this evasion is progressive, becoming more pronounced as financial and industrial transactions become more complex and discovery and valuation of intangible wealth become more difficult. It is not necessary to go beyond the statistical records of our own State to show that

*State and Local Taxation, First National Conference (1907), p. 77.

*Judson on Taxation, pp. 562-564.

assessments are gradually reaching a smaller and smaller proportion of personal property, especially that of intangible character, and that they are falling with increasing weight upon real property, and tangible personalty. The summaries of assessment rolls show that in 1891 intangible personalty, classified as money, notes and accounts and shares as stock, amounted to 9.08 per cent of the total value of the taxable property of Oregon. In 1896 these items represented 6.56 per cent of the total; in 1900, 6.59 per cent; in 1905, 5.23 per cent; in 1909, 4.74 per cent and for the year 1910 they dropped to 4.20 per cent of the total. This condition exists notwithstanding the undoubted fact that the intangible personalty of the State has been increasing in amount or value at least as rapidly as has any other class of property.

More than a century ago older countries began to abandon this system of taxation which is so obviously ineffective and inequitable. But the progress of improvement and reform in taxation has been slow in this country. Three states (Connecticut, New York and Rhode Island) have never placed onerous constitutional restrictions upon legislative power to impose taxes. In four states (New Jersey, Vermont, Maryland and Iowa) the constitutions do not prevent classification of property for taxation. Six states (Pennsylvania, Idaho, Delaware, Virginia, Minnesota and Oklahoma) have adopted specific constitutional provisions authorizing classification and taxation uniform only upon the same class. The remaining thirty-three states in their constitutions have provided for the general property tax or uniform ad valorem system as the main source of revenue. In no one of them does it give satisfactory results. This is the unbroken testimony of every tax commission, every economist and every expert who has given careful consideration to the subject.

We offer, briefly, quotations from a few of the many authorities giving expression to this unanimity of sentiment:

The Tax Commission of Ohio, after careful investigation of the general property tax system in that state, reported in 1908:

"First—It punishes the honest.

"Second—It rewards the dishonest.

"Third—It results frequently in double taxation.

"Fourth—It is unjust to the owners of all other property (i. e., all real or tangible property).

"Fifth—It lowers the standard of morality."

In the case of the *Pacific Express Company v. Seibert* (142 U. S. 351), Mr. Justice Lamar, delivering the opinion of the court, said:

"A system which imposes the same tax upon every species of property, irrespective of its nature, condition or class, will be destructive of the principle of uniformity and equality in taxation and of a just adaptation of property to its burdens;" adding, "this court has repeatedly laid down this doctrine."

The eminent French economist, Le Roy-Beaulieu, in "Science of Finances," says:

"We have examined the 'property' tax in the United States. Modern taxation has seldom invented a more stupid instrument."

Professor Charles J. Bullock, of Harvard, on the general property tax system:

"It places the taxpayer in the position of circumventing the law, and does not foster habits of good citizenship; the latter is the cause of fearful demoralization. Here, again, official documents abound in testimony of the evils of the system. It is declared to be 'debauching to the conscience and subversive of the public morals—a school of perjury promoted by law'; it 'puts a premium on perjury and a penalty on integrity'; it 'debauches the moral sense,' produces 'widespread demoralization' and encourages 'evasion and dishonesty.' This is severe, but no one familiar with the facts can doubt the truth."

The Second International Conference on State and Local Taxation held at Toronto, Ontario, in 1908, adopted unanimously, the following resolution:

"Whereas, the greatest inequalities have arisen from laws designed to tax all the widely differing classes of property in the same way and such laws have been ineffective in the production of revenue, and

"Whereas, the appropriate taxation of various forms of property is rendered impossible by the restrictions upon the taxing power contained in the constitutions of many of the states;

"Resolved, that all state constitutions requiring the same taxation of all property, or otherwise imposing restraints upon the reasonable classification of property, should be amended by the repeal of such restrictive provisions."

At the Third Conference on State and Local Taxation, under the auspices of the International Tax Association, at Louisville, Kentucky, in September, 1909, a committee was appointed to investigate and report on the causes of the failure of the general property tax. This committee was composed of the following experts in taxation:

Chairman, Oscar Leser, Judge of the Appeal Tax Court of Baltimore, Maryland, and a member of the special commission

recently appointed to investigate taxation in that state; Prof. E. R. A. Seligman, of Columbia University, a well known authority on economics and taxation, and member of the New York Special Tax Commission of 1906; James C. Forman, for many years City Assessor of Toronto, Ontario; Nils P. Haugen, member of the Wisconsin State Tax Commission since 1901; Frederick N. Judson, of St. Louis, chairman of the Missouri Tax Commission of 1906 and author of authoritative law treatises on taxation.

This committee made careful investigation of the subject assigned and submitted its findings in a splendid report to the Fourth Conference held at Milwaukee, Wisconsin, August 30-September 2, 1910. This report was adopted unanimously. The committee summarized its conclusions as follows:

"That the general property tax system has broken down;

"That it has not been more successful under strict administration than where the administration is lax;

"That in the states where its administration has been the most stringent, the tendency of public opinion and legislation is not towards still more stringent administration, but towards a modification of the system;

"That the states which have modified or abandoned the general property tax show no intention of returning to it;

"That in the states where the general property tax is required by constitutional provisions, there is a growing demand for the repeal of such provisions.

"We conclude, therefore, that the failure of the general property tax is due to the inherent defects of the theory;

"That even measurably fair and effective administration is unattainable; and that all attempts to strengthen such administration serve simply to accentuate and to prolong the inequalities and unjust operation of the system."

PROPOSED CONSTITUTIONAL AMENDMENTS RELATING TO TAXATION, SUBMITTED AT THE GENERAL ELECTION OF 1910.

The Legislative Assembly of 1909, by Senate Joint Resolution No. 22, and House Joint Resolution No. 17, submitted the following as proposed amendments of Section 32, Article I, and Section 1, Article IX of the Constitution of Oregon:

Article I, Section 32. "No tax or duty shall be imposed without the consent of the people or their representatives in the Legislative Assembly. Taxes shall be levied and collected for public purposes only, and the power of taxation shall never be surrendered, suspended or contracted away."

Article IX, Section 1. "The Legislative Assembly shall, and the people through the initiative may, provide by law a uni-

form rule of taxation, except on property specifically taxed. Taxes shall be levied on such property as shall be prescribed by law. The legislature, or the people through the initiative, may provide for the levy and collection of taxes for State purposes and for county and for other municipal purposes upon different classes of property, and may provide for the ascertainment, determination, and application of an average rate of levy and taxation upon property taxed for State purposes. The legislative power may provide for the apportioning of any State tax among the several counties as county obligations to the State by reasonable and equitable rules."

These proposed amendments were well designed to prepare the way for genuine tax reform in Oregon. Under them general laws could be enacted providing:

1. For classification of subjects of taxation, to secure a just return from each class according to its earning capacity or ability to pay;
2. For exemption of certain property from taxation to the extent that it performs a public service which would justify exemption, in whole or in part;
3. For complete or partial separation of the sources of State and local revenues, that the tax system may conform to natural divisions of government and that the burdens of taxation may be more equitably apportioned;
4. For distinct treatment, exemption or specific assessment, of intangible personalty, removing the abuses of the present system of taxing such property;
5. For separate classification and taxation of forest lands, water powers and other natural resources that conservation and development of the same may be promoted;
6. For apportionment of State taxes to be paid by the counties according to equitable rules, doing away with the present cumbersome process of equalization.

The amendments proposed as stated above were substantially similar to the amendments suggested by the special board of commissioners appointed in 1905 for the purpose of examining and reporting on matters of assessment and taxation in Oregon. The amendments recommended by this board of commissioners (page 9 of their report) were for said sections to read as follows:

Article I, Section 32. "No tax or duty shall be imposed without the consent of the people or their representatives in the Legislative Assembly; and all taxation shall be equal and uniform upon the same class of subjects within the territorial limits of the authority levying the taxes."

Article IX, Section 1. "Taxes shall be levied upon such property as shall be prescribed by law. The Legislative As-

sembly shall provide by law for uniform and equal rate of assessment and taxation upon the several classes of subjects of taxation within the territorial limits of the authority levying the taxes; and shall prescribe such regulations as shall secure a just valuation for taxation of all property taxed, except property specifically taxed."

The board of commissioners expressed their belief that these amendments would be:

"Sufficiently elastic to permit the selection of the classes of property by the legislature, the assignment of one class of property for either the application of the property tax or the specific tax beyond the privilege tax, and yet will maintain the present requirements of uniformity and equality within each class itself. The beneficial results of such constitutional enactments would be that the State could utilize either the general property tax or the property tax where such methods seem desirable, and specific taxation where such a method would seem desirable, under classification, and each system of taxation would be co-ordinate to the other."

These amendments recommended by the board of commissioners differed from the amendments submitted by the Legislative Assembly of 1909 more in form than in substance. As adopted by the Legislative Assembly and submitted to the people at the general election of 1910, the two amendments proposed were approved by the best authorities in matters of taxation. By all such they were considered as being in line with rational progress of tax reform. In "A memorial submitted for the consideration of the constitutional conventions of New Mexico and Arizona on behalf of the International Tax Association," by its officers, these two amendments, then pending in Oregon, were quoted with approval and recommended for adoption, in substance, by said constitutional conventions.

But these proposed amendments of Section 32, Article I, and Section 1, Article IX were defeated at the general election in November, 1910. We are of the opinion that this result is due entirely to the fact that their purpose and the wisdom of their enactment were not fully understood and appreciated.

TAX AMENDMENT ADOPTED AT LAST GENERAL ELECTION.

There was proposed by initiative petition and submitted to the people at the last general election a measure for another amendment relating to taxation. This measure carried and is now a part of the Oregon Constitution. The section is as follows:

ARTICLE IX.

Section 1a. "No poll or head tax shall be levied or collected in Oregon; no bill regulating taxation or exemption throughout the State shall become a law until approved by the people of the State at a regular general election; none of the restrictions of the Constitution shall apply to measures approved by the people declaring what shall be subject to taxation or exemption and how it shall be taxed or exempted whether proposed by the Legislative Assembly or by initiative petition; but the people of the several counties are hereby empowered and authorized to regulate taxation and exemptions within their several counties, subject to any general law which may be hereafter enacted."

This measure appeared on the ballot under an attractive title, and later discussion discloses that its purpose was not fully understood. The affirmative vote on this question was 44,171, negative 42,127, with 33,950, out of a total of 120,248, not voting. Thus the vote in favor of this constitutional amendment was less than 37 per cent of the total vote polled in the election.

So far as this amendment relates to the abolishment of the poll tax little if any objection can be made to it. It is true, however, that in this respect the amendment is of little practical consequence since the general poll tax was repealed by statute in 1907. It is also true that this amendment removes the old constitutional restrictions by which the general property tax has been imposed upon this State and permits, through a cumbersome process of enactment, legislation designed to classify property for taxation and to separate the sources of State and local revenues.

The two features of this new section of the Constitution to which objection may properly be made are:

1. That it deprives the legislature of the right to enact laws regulating taxation or exemption throughout the State.
2. That it provides for so-called "local option" in taxation, authorizing the enactment of laws for independent systems of taxation in the several counties.

It seems that there is no reason for depriving the legislature of the right to enact laws relating to taxation or exemption which might not be applied with equal logic to any other subject of legislation. No general subject with which a law making body has to deal is of greater importance than that of taxation, and no subject should receive more careful analysis and consideration. If the Legislative Assembly is not competent or worthy to deal with this subject, it is not competent or worthy to deal with any other subject. Neither of

these premises is conceded, nor is it conceded that the entire body of the electorate is in position to analyze and consider more carefully a general subject of legislation, such as that of taxation, than is the Legislative Assembly. It seems that the people would be fully protected from the consequences of any possible rash or unwarranted action on the part of the legislature by the simple constitutional provision that no act regulating taxation or exemption shall declare an emergency. There would thus be reserved to the people the complete right to invoke the referendum on any act of the Legislative Assembly relating to this subject.

Completely depriving the Legislative Assembly of power to make a law regulating taxation presents the possibility of serious injury to the fiscal system of the State. It is recalled that, on account of a decision of our Supreme Court holding unconstitutional the established basis for apportionment of the State tax to be paid by the several counties, it became not only expedient but imperative for the Legislative Assembly of 1909 to pass an emergency measure providing a new basis of apportionment. Had Section 1a of Article IX been in effect at that time and it been necessary to await the general election of 1910 before any measure could be enacted to correct the difficulty, we would have been without any reasonable basis for apportionment of taxes to be paid the State for the years 1909 and 1910. Any one who is at all familiar with this problem can readily realize how serious would have been the demoralization of the fiscal affairs of the State and the assessment methods of the counties. It is also recalled that in 1903 it was necessary for the Legislative Assembly to be called in special session for the purpose of correcting a vital defect or error in the tax laws. Under the restrictions imposed by Section 1a of Article IX such correction would have been impossible and the revenue system of the State, and of every county and municipal subdivision, would have been seriously confused. Of course, it may be said that we shall always get along at any rate, that the government will not stop and that public obligations will be met in some manner or other. But reasonable people will agree that periods of uncertainty and confusion in taxation and public finance should, if possible, be avoided rather than invited.

The so-called "local option" or "home rule" in taxation, which is authorized under this new section of the Constitution of Oregon, appears contrary to the general course of rational tax reform. We believe that the tendency of well-considered legislation on this subject should be toward centralization of authority and uniformity of laws and methods of assessment and taxation within state jurisdictions. The states that have

been making most substantial progress for equitable and effective taxation have been moving in this direction. In recognition of the principles of interstate comity and from cumulative knowledge of the fact that all the states are dealing with many problems in which they have common interests, there has likewise developed a strong tendency for uniformity in laws and methods of taxation between states. Thus, the Annual Conferences on State and Local Taxation, held under the auspices of the International Tax Association, are of increasing importance and value. Many careful students of the subject are now urging the enactment of laws, not for local option and diversity, but for centralization and uniformity in authority and methods of taxation.

The natural tendency under local option in taxation will be toward disorganization of the revenue system of the State. Permitting the counties to adopt different classifications of property to be taxed or exempted and different standards of value in assessment is reasonably certain to be destructive of any general and orderly plan of tax reform. Under such a system controversies and jealousies between counties are apt to be engendered and principles of inter-county comity perverted. It may be added that with a diversity of standards and methods of taxation within the State, the difficulties and uncertainties in determining the equitable share that each county should contribute, directly or indirectly, to the revenues of the State will be greatly increased. If we are to have local option in taxation we should certainly provide for complete separation of the sources of State and local revenues. As will later be shown, this plan seems not entirely advisable.

Prof. Chas. J. Bullock, of Harvard, discussing separation of State and local revenues, in an address published in the *Quarterly Journal of Economics* for May, 1910, says:

"The reason usually assigned for the proposal (local option or home rule in taxation) is that local conditions differ very widely, and that each community is the best, indeed the only, judge of its own needs. But I believe that there are very few advocates of local option who, after prolonged consideration of such diversities, would not in any concrete case recommend either total exemption of all personalty or the single tax. And I have often heard the opinion expressed that if any locality should hold out to investors the prospect of total exemption of personal property—to say nothing of exemption of improvements on land—capital and industries would migrate to that district in such volume that other places would be forced to grant similar exemptions if they desired to retain any part of their movable wealth. I cannot, then, believe that

the real purpose of most advocates of the plan is anything but the ultimate establishment of a uniform system of exemption of certain classes of property, and the concentration of local taxes on real estate or on land values alone. Such a program is difficult to carry through state legislatures where the farmers have a voice, but it might readily be accepted in large cities where only a small fraction of the voters are owners of real estate. Until we are prepared to accept state-wide uniformity in the concentration of local taxes upon real estate or land values, we are bound to oppose local option as a remedy for real or alleged diversities of local conditions and needs.

"If, however, I am wrong in believing that the purpose and possible result of local option is what I have represented it, and if the outcome of the experiment would be the establishment of diverse local methods of taxing many or most kinds of property and business, it is easy to show that such diversity unless narrowly restricted by law, would give rise to undesirable, even intolerable conditions. Suppose that one county should decide to tax mortgages as an interest in real estate where the land lies, that another continues to tax mortgages as personal property, and that the state, in its quest of independent revenues, establishes a recording mortgage tax. Then the interest the mortgagee has in the land would be taxed in the first county, the mortgage note might be taxed in the second, and the state would impose a third tax at the time the mortgage was recorded. In the assessment of taxes on business enterprises owning property and conducting operations in two or more places, similar opportunities would exist for double or multiple taxation; and other cases would probably arise in which similar injustice would be perpetrated. So far as I know, no country permits any such degree of local option, and the only result in the United States would be local chaos, assuming still that most forms of property and business would remain on the list of taxables. This is not to say that no latitude whatever should be allowed local governments. Such a tax as the habitation tax, which does not affect the distribution of capital or offer opportunity for unjust double taxation, might be introduced, if any community desired it, in connection with other taxes; and there may be one or two other taxes the use of which could safely be made permissive. But with such possible exceptions, the forms and methods of local taxation should be prescribed by State law, and few things could be more undesirable than the wide discretion it is proposed to grant local governing bodies."

Prof. T. S. Adams, of Wisconsin University, in discussing the same subject, says:

"Despite its attractions, however, I believe that, on the

whole, the program just described—the idea of complete separation of state and local finances with fiscal autonomy in each sphere—is impossible of realization and retrogressive in direction, making away from and not toward the real solution of our most important problems. I believe that real progress lies in the direction of centralization, not decentralization, of fiscal control.”

State and Local Taxation, Proceedings of First National Conference (1907), p. 517.

This new constitutional provision is commonly known as the single tax amendment. It was proposed and advocated largely by single taxers and, admittedly, permits the adoption of the single tax program by any county. It is not the purpose of this report to present an argument for or against the single tax. But we submit that Henry George himself, the first and most logical of all single taxers, never, in his most enthusiastic moments, suggested a scheme for adoption of the single tax so radical as that now proposed by his followers in Oregon. As stated by C. B. Fillebrown, president of the Massachusetts Single Tax League:

“I believe in the single tax defined by Henry George in ‘Progress and Poverty,’ as ‘The abolition of all taxes save those on land values,’ to be accomplished, as he said at Saratoga, ‘by the slow process of educating men to demand it’; to which he added, ‘In thinking of details it should be remembered that we cannot get to the single tax at one leap, but only by gradual steps, which will bring experience to the settlement of details.’”

“The A B C of Taxation,” p. 153.

Henry George and all other rational economists have well understood the effects of taxation on economic conditions and have realized the dangers in sudden and radical changes of taxing systems. In a well-ordered program of legislation tending toward the single tax we see little to fear and considerable to commend. Such a program should comprehend general legislation applied to the entire State and not to some particular county or counties. It should also extend over a period of years, as advised by the greatest of all single taxers, permitting a gradual adjustment in economic conditions, instead of being manifested in a sudden and radical change of the entire scheme of taxation. As stated by a well-known authority: “Systems of taxation are not made to order, but grow out of the history and environment of the people. Changes are generally the result of new habits of life, new

methods of business, new forms of property and general modifications of environment."

CONSTITUTIONAL AMENDMENTS RECOMMENDED.

In conformity with this discussion, we recommend for submission to the people at the regular general election of 1912, as proposed amendments to the Constitution of Oregon, the following:

Article I, Section 32. "No tax or duty shall be imposed without the consent of the people or their representatives in the Legislative Assembly. Taxes shall be levied and collected for public purposes only, and the power of taxation shall never be surrendered, suspended or contracted away. All taxes shall be uniform upon the same class of property within the territorial limits of the authority levying the tax."

Article IX, Section 1. "The Legislative Assembly shall, and the people through the initiative may, provide by law uniform rules of taxation, except on property specifically taxed. Taxes shall be levied on such property as shall be prescribed by law. The Legislative Assembly, or the people through the initiative, may provide for the levy and collection of taxes for State purposes and for county and for other municipal purposes on different classes of property, and may provide for the ascertainment, determination, and application of an average rate of levy and taxation on property taxed for State purposes. The Legislative Assembly, or the people through the initiative, may provide by reasonable and equitable rules for the apportioning of any State tax among the several counties as county obligations to the State."

Article IX, Section 1a. "No poll or head tax shall be levied or collected in Oregon. The Legislative Assembly shall not declare an emergency in any act regulating taxation or exemption."

SEPARATION OF THE SOURCES OF STATE AND LOCAL REVENUES.

For many years separation of the sources of State and local revenues has occupied a conspicuous place in all plans for improving systems of taxation in the various states. To many this idea has been of first importance. It has been urged that by such separation existing inequalities in taxation would be removed and the burdens of taxation would be distributed with substantial justice on counties and local communities. It has been argued that by abolishing the direct State tax every inducement for low valuation of property subject to local taxation would be removed and, automatically, full and fair values would result. It has been claimed that the plans

for separation are based on relations which classes of property bear to natural divisions of government and that such adjustment would remove that diversity of local interest which blocks most attempts to modify tax laws, and would open the way for other desirable changes. It has likewise been frequently argued that, under separation of the sources of State and local revenues, the various local governments might be granted either partial or complete freedom in methods of taxation.

For a number of years Oregon has been working toward this separation of revenues. The collection of State revenues from independent sources has gradually increased until, for the year ending September 30, 1910, they amounted to \$393,209.96, representing about one-fifth of the total amount required to pay the expenses of the State government. The organization and license fees of corporations, fees of the Department of State, and transfers from the inheritance tax and insurance funds are the chief items in such collections. It is generally agreed that these fees and taxes, together with a number of other charges, should properly be reserved for the State. But at this point there comes difference of opinion as to the taxes that should next be taken as exclusive subjects of State revenue. By many it is urged that public service companies generally, including railroad, sleeping car, electric and street railway, telegraph, telephone, express, private car companies, etc., should be assessed and taxed exclusively by the State. This view is taken on account of the fact that the operations of such companies are not usually confined to local districts and that each draws its earnings from the people of other localities than those in which the property has its situs.

But this rule is found to have many exceptions and variations and we doubt that its general application would be satisfactory. If the property of all public service companies now assessable by this Board were taxed exclusively for State revenue, at the average rate of levy on other property, under present conditions very little if any direct State tax would have to be paid by the counties. But before attempting any such separation of State and local revenues, we should consider the effect of this proceeding on the present basis by which the contributions of the different counties for the support of the State government are determined. As a matter of fact, if all of our public service property were assessed exclusively for State revenue, certain counties would contribute, indirectly, very much more for support of the State government than they do under the present system, while the contributions of certain other counties would be exceedingly reduced.

This is a matter that should be carefully worked out, that the interest of every county may be safeguarded in whatever plan of separation adopted. Any other course would certainly be the cause of much dissatisfaction.

One of the chief objections urged against complete separation of the sources of State and local revenues is that there would be a lack of elasticity in State treasury receipts. Income would not adjust itself to the increasing or diminishing demand for expenditures. Whatever its other defects, the direct tax for State purposes, apportioned to the counties, does provide for this elasticity of revenue.

Another objection is that complete separation would probably induce increased expenditure, possibly extravagance, in State affairs. As long as a part, even a very small part, of the State revenue is derived from taxes paid directly by all the counties, each taxpayer retains an interest in economical State administration. This interest once eliminated, it appears probable that expenditures for State purposes would materially increase. As stated by Prof. Chas. J. Bullock, in an address before the League of Virginia Municipalities in 1909: "But I think it can be shown that in most cases, even when allowance is made for unwise use of public credit, the usual result of abolishing direct State taxation was an unprecedented increase in ordinary expenditures." Prof. Bullock states further, "that in New York expenditures increased from \$12,934,000 to \$34,589,000 during the fifteen years ending in 1908, and that, although opinions differ, there are well-informed persons who believe that abolition of direct taxation is responsible for a considerable part of the increase."

Oregon could and should go much further along the line of separation of State and local sources of revenue. The transition should be gradual with the end in view of reaching a point where considerably the larger part (i. e., three-fourths or four-fifths) of the State revenue would be derived from independent sources. We believe that there should always remain a small direct State tax to be paid by the counties, to give elasticity to the revenue system and to preserve the continued interest of the individual taxpayer and voter in the economical administration of the State government.

At the earliest time possible legislation should be enacted which would materially increase the State revenue to be derived from independent subjects of taxation, and correspondingly reduce the amount required to be collected in direct taxes on the counties. Three subjects of taxation that should properly, at this time, be applied toward such increase of State revenue are the following:

1. The collection of taxes on gifts, legacies and inheritances, should be materially increased by certain well-advised changes in rates and exemptions. A committee of experts in inheritance taxation has recently reported to the International Tax Association the substance of a model law on this subject. Effort is being made to introduce into the laws of a number of states the recommendations of this committee. The great advantage of uniform state laws on the subject of inheritance taxation can be readily appreciated, and we think that Oregon should be one of the States to adopt the provisions recommended. The inheritance tax collections in Oregon for the year ending September 30, 1910, were \$61,536.64. It is estimated that with similar conditions collections under the law proposed would be at least double this amount.

2. The taxation of mortgages or of mortgage notes under a general property tax system is the subject of most serious abuses and gravest injustice. It is a system which punishes honesty and rewards dishonesty, burdens those who are least able to bear the load and relieves those who are least deserving of relief. There are undoubtedly considerations of equity which might justify the complete exemption of this class of property. But if mortgages or the evidences of indebtedness thereby secured are to be taxed at all, a mortgage registry tax, along the lines of the New York and Minnesota statutes, appears to be the only fair and absolutely effective system. Under such a law a tax of fifty cents is imposed, payable at the time the mortgage is recorded, on each one hundred dollars or major fraction thereof of the principal indebtedness. Thereafter the mortgage and the note or other evidence of indebtedness secured are exempt from further taxation under the general property classifications. For simplicity and effectiveness in administration, such a tax should be a source of State revenue.

3. There are certain companies doing public service business which, as a matter of convenience and economy if for no other reason, should pay to the State the entire tax charged against them. In this class are express, telephone, telegraph, sleeping car, refrigerator car, oil and tank line and a few other companies. The system under which we are now required by law to assess and tax the properties of these companies is ridiculous in that a very large part of the taxes derived from them are expended in the administrative work of assessment and collection. The unit values of such properties are required to be apportioned to the rail and wire mileage over which the companies operate within the State. The apportioned values per mile are comparatively small and the

labor involved in distributing the assessments and making the collections in each case, through several counties and many local taxing districts, is unreasonable and expensive. The tax to be paid by each of these companies should be computed by applying an average rate of levy to the unit assessment of the entire operating property of the company taxable within the State. Under such a system the companies would pay practically the same taxes that they pay now, the process of assessment and collection would be greatly simplified and made more effective, and the aggregate of taxes so collected would be a considerable contribution to the revenues of the State, without injustice to any county.

Constitutional provisions permitting, we feel certain that this plan for the gradual separation of the sources of State and local revenues is the one that should be followed. It will doubtless appear from time to time that a considerable part of the taxes derived from other public service properties can safely be shifted from local to State collection. Within a few years Oregon should be deriving the larger part of its State revenue from sources independent of local taxation.

ATTITUDE OF THE BOARD ON TAX LEGISLATION.

The Board has not prepared, and does not intend to prepare at this time, a new tax code. We are persuaded, both from the experience of Oregon and of other States, that tax laws should be changed gradually and with as little friction as possible, that the changes should be evolutionary rather than revolutionary in nature. The present tax code is probably as good as could have been secured under the constitutional restrictions in effect at the time of its adoption and with the experience then available. But with these restrictions removed and with the experience derived from two or four years' operation of these laws, several changes suggest themselves as being advisable.

In addition to the recommendations already made in this report with reference to proposed constitutional amendments, to the inheritance tax, to the mortgage registry tax and to the taxation of certain companies exclusively for State revenue, the Board is of the opinion that there should be submitted to the people for their approval or rejection at the next regular election measures designed to amend the tax laws in two further particulars—

1. The householder's exemption, formerly unconstitutional but which would now undoubtedly be held valid, should be restored. With the high per centage of assessed to actual value now prevailing in most of the counties, this exemption might

properly be increased from three hundred to five hundred dollars. It appears also that the equitable features of an exemption of this character might be better served if the same were granted to all taxpayers and applied to either personal or real property;

2. The three per cent rebate allowed on taxes paid on or before March 15th of each year has been the subject of much deserved criticism and we are of the opinion that it should be abolished. In this connection it is suggested that, with the abolishment of the rebate, there should be provided a cumulative interest charge of one per cent for each month or fraction thereof that taxes remain unpaid after April 1st; taxes charged on personal property becoming delinquent June or July 1st, and on real property October or November 1st thereafter. It appears that this plan would be of advantage over the present law in that it would distribute the collections over a longer period, simplify the work of administration, and operate more equitably as between taxpayers.

There are doubtless other features of the tax laws of Oregon which should be corrected or modified at an early date. But it does not seem advisable for the Legislative Assembly to submit for the next general election a number of separate and disconnected measures relating to taxation. To meet the unusual conditions imposed by Section 1a of Article IX of the Constitution, we suggest that by proper resolution a special committee be appointed from the Senate and House of Representatives, to act in conjunction with this Board in the preparation of a few well-considered measures to be submitted to the people through the initiative.

The Board of State Tax Commissioners
of the
STATE OF OREGON

After full consideration, has assessed the properties of such public service corporations as it is by law required to assess within the State of Oregon for the year 1910, and has equalized and apportioned such assessments as follows, to wit :

TABLE I.
RAILROAD COMPANIES.
Showing total assessments of property of Railroad Companies as assessed, equalized and apportioned by the Board of State Tax Commissioners, 1910.

Company	County	Miles	Equalized value		Apportioned value	
			Per mile	Total	Per mile	Total
Astoria & Columbia River Railroad Company Rolling stock on Northern Pacific Railroad		131.62	\$	\$ 3,968,411 00	\$	\$ 1,924,564
		38.66	3,000 00	115,980 00		86,010
	Columbia	22.20	3,000 00	66,000 00	2,250 00	49,950
	Multnomah	16.46	3,000 00	49,380 00	2,180 00	35,060
Fort Stevens branch	Clatsop	8.56	14,028 76	51,926 00	4,886 80	17,136
Main line	Clatsop	79.41	46,600 00	8,700,506 00		1,822,419
	Clatsop	48.69	46,600 00	2,268,954 00	15,378 00	748,755
	Columbia	30.72	46,600 00	1,431,552 00	84,960 00	1,073,664
Beaverton & Willsburg Railroad Company		14.28	8,000 00	114,240 00		68,544
	Clackamas	7.73	8,000 00	61,840 00	4,800 00	37,104
	Washington	6.55	8,000 00	52,400 00	4,800 00	31,440
Central Railroad of Oregon	Union	12.46	3,500 00	43,610 00	2,100 00	26,166
Corvallis & Alsea River Railroad Company	Benton	28.00	3,500 00	98,500 00	2,185 00	49,105
Corvallis & Eastern Railroad Company		140.70		1,700,000 00		1,281,154
Right of way	Malheur	75.00	80 00	6,000 00	61 60	4,680
Railroad track not operated	Malheur	7.00	800 00	5,600 00	616 00	4,312
Main line	Benton	140.70	12,000 00	1,688,400 00		1,272,224
	Lincoln	39.85	12,000 00	478,200 00	7,320 00	291,702
	Linn	42.75	12,000 00	513,000 00	11,520 00	482,480
	Marion	36.80	12,000 00	435,600 00	8,400 00	304,920
	Marion	21.80	12,000 00	261,600 00	8,400 00	188,130
Ocos Bay, Roseburg & Eastern Railroad & Navigation Co.		27.49	12,800 00	351,572 00		204,066
Beaver Hill branch	Ocos	1.86	12,800 00	23,808 00	7,424 00	13,809
Main line	Ocos	25.63	12,800 00	328,054 00	7,424 00	190,277
California Northeastern Railway Company	Klamath	18.65	16,000 00	298,400 00	11,040 00	205,806
Great Southern Railway Company	Wasco	30.00	9,500 00	285,000 00	5,510 00	165,300

		2.50	12,000 00	30,000 00	7,500 00	18,900
Independence & Monmouth Railway Company	Polk					
Klamath Lake Railroad Company	Jackson	7.37	1,000 00	7,270 00		5,451
	Klamath	2.90	1,000 00	2,930 00	840 00	2,436
		4.37	1,000 00	4,370 00	660 00	8,015
Mt. Hood Railroad Company	Hood River	16.40	10,000 00	164,000 00	8,400 00	137,760
Northwestern Railroad Company	Baker	54.12	8,000 00	432,960 00	6,880 00	372,346
Northern Pacific Railway Company	Umatilla	38.63	30,000 00	8,178,904 00		2,497,879
Pendleton-Athens branch		44.92	43,600 00	1,847,600 00	35,800 00	1,153,396
Goble-North Portland branch	Columbia	35.14	43,600 00	1,532,104 00		1,136,511
	Multnomah	22.20	43,600 00	1,907,920 00	82,700 00	725,940
	Multnomah	12.94	43,600 00	564,184 00	30,956 00	400,571
		3.52	85,000 00	299,200 00	60,350 00	212,432
Main line		737.10		45,580,150 00		35,979,779
Oregon Railroad & Navigation Company	Gilliam	45.30	28,000 00	1,298,400 00	23,520 00	1,065,456
Condon branch (Columbia River & Oregon Central Railroad Company)		45.40	28,000 00	1,271,200 00		1,153,905
Heppner branch (Heppner Junction to Heppner)	Morrow	9.25	28,000 00	259,000 00	23,520 00	217,560
		36.15	28,000 00	1,012,200 00	35,040 00	941,346
Shaniko branch (Columbia Southern Railway Company)	Sherman	69.95	28,000 00	1,968,600 00		1,425,158
	Wasco	60.75	28,000 00	1,701,000 00	21,000 00	1,275,750
		9.20	28,000 00	257,600 00	16,240 00	149,408
Elgin branch (La Grande to Joseph)	Union	88.60	36,000 00	3,009,600 00	21,600 00	2,173,248
	Walla	37.20	36,000 00	1,380,200 00		893,520
	Walla	46.40	36,000 00	1,670,400 00	23,520 00	1,393,728
Pendleton to Grange City Junction branch (Pendleton to State line)	Umatilla	42.15	55,000 00	2,318,250 00	47,300 00	1,933,095
Pilot Rock branch (Umatilla Central Railroad Company)	Umatilla	14.20	28,000 00	897,600 00	34,080 00	341,986
Albina to Oregon & Washington Railroad Company's track via St. Johns	Multnomah	9.05	36,000 00	335,800 00	25,560 00	231,318
Troutdale branch, east of Oregon & Washington Railroad Company's track	Multnomah	1.30	28,000 00	36,400 00	19,880 00	35,844
Main line		426.15	82,000 00	34,944,300 00		27,564,218
	Baker	66.90	82,000 00	6,485,800 00	70,520 00	4,717,788
	Gilliam	35.50	82,000 00	2,911,000 00	65,880 00	2,445,240
	Hood River	28.95	82,000 00	2,209,900 00	65,880 00	1,565,316
	Morrow	28.80	82,000 00	2,361,600 00	76,260 00	2,104,298
	Multnomah	42.85	82,000 00	3,513,700 00	85,230 00	2,494,727
	Sherman	14.75	82,000 00	1,209,500 00	61,500 00	907,125
	Umatilla	108.55	82,000 00	8,491,100 00	70,520 00	7,392,346
	Umatilla	20.75	82,000 00	1,701,500 00	70,520 00	1,463,200
	Union	62.55	82,000 00	4,309,100 00	49,200 00	2,585,460
	Wasco	38.55	82,000 00	2,751,100 00	47,560 00	1,595,638

(Washington Division)

TABLE I—Continued.

Company	County	Miles	Equalized value		Apportioned value	
			Per mile	Total	Per mile	Total
Oregon & California Railroad Company Yamhill Division	Clackamas	665.35	\$ 30,000 00	\$22,685,750 00	\$	\$23,309,885
	Multnomah	80.80	30,000 00	2,409,000 00	18,000 00	1,456,365
	Polk	6.75	30,000 00	172,500 00	18,000 00	108,500
	Washington	5.95	30,000 00	178,500 00	18,000 00	124,735
	Yamhill	38.70	30,000 00	1,011,000 00	18,000 00	684,980
Mohawk branch Lebanon branch Woodburn branch	Yamhill	9.95	30,000 00	298,500 00	18,000 00	179,100
	Lane	24.95	30,000 00	748,500 00	18,000 00	449,100
	Linn	15.95	25,000 00	398,750 00	19,500 00	311,025
	Linn	11.60	25,000 00	297,500 00	17,500 00	201,250
	Lane	94.15	25,000 00	2,353,750 00	17,500 00	1,685,225
West Side Division	Lane	18.80	25,000 00	470,000 00	19,500 00	385,600
	Linn	48.90	25,000 00	1,097,500 00	17,500 00	783,250
	Marion	31.45	25,000 00	786,250 00	17,500 00	550,375
	Benton	98.25	35,000 00	3,438,500 00	21,850 00	2,081,905
	Multnomah	12.10	35,000 00	423,500 00	21,850 00	258,385
East Side—main line	Polk	8.00	35,000 00	280,000 00	24,850 00	198,800
	Washington	24.40	35,000 00	854,000 00	22,050 00	538,920
	Yamhill	23.95	35,000 00	838,250 00	21,000 00	502,950
	Clackamas	37.80	35,000 00	1,323,000 00	21,000 00	538,800
	Douglas	37.20	35,000 00	1,282,500 00	17,535,115	17,535,115
Oregon Short Line Railroad Company, Malheur branch (Malheur Valley Railway Company) Main line	Clackamas	21.70	65,000 00	1,410,500 00	38,000 00	846,800
	Douglas	116.40	65,000 00	7,566,000 00	48,100 00	5,598,840
	Jackson	65.25	65,000 00	4,241,250 00	54,000 00	3,532,650
	Josephine	37.20	65,000 00	2,418,000 00	41,000 00	1,537,520
	Lane	41.15	65,000 00	2,674,750 00	50,700 00	2,086,805
Oregon & Southeastern Railroad Company	Linn	35.85	65,000 00	2,330,250 00	46,500 00	1,681,175
	Marion	44.65	65,000 00	2,902,250 00	46,500 00	2,081,575
	Multnomah	5.00	65,000 00	325,000 00	46,150 00	280,750
	Malheur	28.71	28,000 00	1,498,440 00	21,560 00	1,167,135
	Baker	14.24	76,000 00	898,720 00	66,900 00	807,014
Oregon & Washington Railroad Company Rolling stock Oregon Railroad & Navigation Co's track Main track	Malheur	12.53	76,000 00	1,090,720 00	65,360 00	860,132
	Lane	20.00	3,800 00	72,000 00	2,808 00	56,160
	Multnomah	12.85	5,000 00	111,500 00	3,550 00	70,165
	Multnomah	11.80	50,000 00	59,000 00	3,550 00	41,890
	Multnomah	1.05	60,000 00	52,500 00	35,500 00	37,275

Pacific Railway & Navigation Company	Miles of track	42.17	8,000 00	337,360 00	5,840 00	214,636
Right of way without track	Tillamook	11.76	8,000 00	94,000 00	4,800 00	68,620
	Washington	30.42	8,000 00	248,860 00	4,875 00	146,016
	Tillamook	16.25	800 00	4,875 00	219 00	8,559
Pacific & Eastern Railway Company	Jackson	13.50	6,000 00	81,000 00	5,040 00	68,040
Portland & Southwestern Railroad Company	Columbia	11.00	15,760 00	178,860 00	11,820 00	180,020
Rogue River Valley Railway Company	Jackson	5.50	6,000 00	38,000 00	5,040 00	27,720
Salem, Falls City & Western Railway Company		64.60		374,288 00		226,656
Rolling stock on Oregon & California Railroad Co's track	Polk	37.60	200 00	7,520 00		4,592
	Yamhill	13.88	200 00	2,666 00	126 00	1,680
	Polk	24.27	200 00	4,854 00	120 00	2,912
Main line	Polk	27.00	13,584 00	366,768 00	8,537 92	231,064
Sheridan & Willamina Railroad Company	Yamhill	6.00	4,000 00	24,000 00	2,400 00	14,400
Spokane, Portland & Seattle Railway Company	Multnomah	5.57	85,000 00	4,497,171 00		3,192,991
Main track	Multnomah	5.57		478,450 00	60,350 00	286,149
Real and personal property in terminal grounds, City of Portland	Multnomah			4,023,721 00		2,856,842
Sumpter Valley Railway Company	Baker	62.24	10,000 00	622,400 00		511,264
	Grant	54.24	10,000 00	542,400 00	8,600 00	466,464
		8.00	10,000 00	80,000 00	5,600 00	44,800
The Pullman Company	Clackamas	817.58	666 00	544,508 28		415,686
Operating on lines of Oregon & California Railroad Co.	Douglas	21.70	666 00	14,452 20	390 60	8,671
	Jackson	116.40	666 00	77,522 40	492 84	57,357
	Josephine	65.25	666 00	48,456 50	559 44	36,538
	Lane	37.20	666 00	24,776 20	426 24	15,855
	Linn	41.16	666 00	27,405 90	619 48	21,377
	Marion	35.85	666 00	23,876 10	466 20	16,718
	Multnomah	44.65	666 00	20,736 90	466 20	20,816
		5.00	666 00	3,890 00	472 86	2,364
Oregon Railroad & Navigation Company	Baker	66.90	666 00	44,555 40	572 76	38,318
	Gilliam	35.50	666 00	23,648 00	559 44	19,460
	Hood River	26.95	666 00	17,948 70	559 44	15,077
	Morrow	28.80	666 00	19,180 80	619 88	17,588
	Multnomah	42.85	666 00	28,638 10	472 86	20,262
	Sherman	14.75	666 00	7,823 50	490 50	7,368
	Umatilla	124.30	666 00	82,788 80	572 76	71,194
	Union	52.55	666 00	34,996 80	20,969 60	20,969
	Wasco	33.55	666 00	22,844 80	386 28	12,960
Oregon Short Line Railroad Company	Baker	1.95	666 00	1,294 70	572 76	1,117
	Malheur	12.52	666 00	8,388 82	512 82	6,421
Northern Pacific Railway Company and the Spokane, Portland & Seattle Railway Company	Multnomah	9.76	666 00	6,500 16	472 86	4,616

TABLE II.

UNION STATION AND DEPOT COMPANIES.

Showing total assessments of property of Union Station and Depot Companies as assessed, equalized and apportioned by the Board of State Tax Commissioners, 1910.

Company	County	Miles	Equalized value		Apportioned value *	
			Per mile	Total	Per mile	Total
Northern Pacific Terminal Company of Oregon, The	Multnomah	26.91		\$ 5,890,000 00		\$ 4,181,900

TABLE III.

ELECTRIC AND STREET RAILWAY COMPANIES.

Showing total assessments of property of Electric and Street Railway Companies assessed, equalized and apportioned by the Board of State Tax Commissioners, 1910.

Company	County	Miles	Equalized value		Apportioned value	
			Per mile	Total	Per mile	Total
Forest Grove Transportation Company	Washington	1.70	\$ 2,500 00	\$ 4,250 00	\$ 1,500 00	\$ 2,550
Kenton Traction Company	Multnomah	2.22	4,000 00	8,880 00	2,840 00	6,305
Marshfield & Suburban Railroad Company	Coos	2.00	1,500 00	3,000 00	870 00	1,740
Northwestern Corporation (Walla Walla Traction Company)	Umatilla	7.00	14,500 00	101,500 00	12,470 00	87,290

TABLE IV.
EXPRESS COMPANIES.

Showing total assessments of property of Express Companies as assessed, equalized and apportioned by the Board of State Tax Commissioners, 1910.

Company	County	Miles	Equalized value		Apportioned value	
			Per mile	Total	Per mile	Total
Wells, Fargo & Company. Operating on line of— Oregon Railroad & Navigation Company— Main line	Clackamas	388.00	\$ 715 00	\$ 283,120 00	\$ 429 00	\$ 168,291
	Douglas	21.70	715 00	16,616 60	529 10	9,209
	Jackson	116.40	715 00	83,226 00	629 10	61,587
	Josephine	68.20	715 00	46,638 75	600 60	94,189
	Lane	37.20	715 00	26,598 00	467 60	17,023
	Linn	41.15	715 00	29,422 25	557 70	22,949
	Martin	86.86	715 00	26,632 75	600 60	17,943
Operating on line of— Oregon & California Railroad Company— Woodburn branch	Multnomah	44.66	715 00	31,924 75	600 60	22,847
		6.80	715 00	4,147 00	507 66	2,944
	Lane	94.15		18,359 25		18,146
	Linn	18.80	186 00	3,666 00	162 10	2,860
	Martin	43.90	186 00	8,660 60	186 60	6,962
	Linn	31.45	186 00	6,182 75	186 60	4,266
	Lane	11.50	186 00	2,242 50	186 60	1,570
Lebanon branch Mouawk branch Yamhill division	Lane	16.96	186 00	3,110 25	162 10	2,496
	Clackamas	60.80		26,097 50		
	Multnomah	5.75	325 00	1,868 75	185 00	1,121
	Folk	6.46	325 00	1,968 75	280 76	1,573
	Washington	38.70	325 00	10,962 50	204 76	6,900
	Yamhill	9.96	325 00	3,233 75	196 00	1,940
		24.96	325 00	8,108 75	196 00	4,866
West Side division	Benton	96.20	325 00	31,281 25	196 00	19,332
	Multnomah	12.10	325 00	3,952 50	196 25	2,399
	Folk	8.00	325 00	2,600 00	280 76	1,846
	Washington	24.40	325 00	7,980 00	204 76	4,906
	Yamhill	23.96	325 00	7,788 75	196 00	4,670
		27.80	325 00	9,085 00	196 00	5,421

Portland Railway, Light & Power Company (Portland to St. Johns)	4.00	325 00	1,300 00	230 75	928
Oregon Electric Railway Company	68.58	325 00	22,288 50		14,483
Clackamas	4.40	325 00	1,480 00	195 00	8,858
Marion	26.63	325 00	8,651 50	227 50	6,054
Multnomah	6.29	325 00	2,044 25	230 75	1,451
Washington	31.27	325 00	10,162 75	195 00	6,068
Pacific Express Company, The Operating on Oregon Railroad & Navigation Company and Oregon Short Line Railroad Company's main lines	440.62	324 00	100,885 55		126,479
Baker	35.85	324 00	25,081 40	315 04	21,553
Gilliam	68.50	324 00	12,922 00	805 76	10,855
Hood River	26.95	324 00	9,919 80	805 76	8,240
Malheur	12.62	324 00	4,527 15	280 28	3,509
Morrow	28.80	324 00	10,483 20	388 53	9,750
Multnomah	42.85	324 00	15,597 40	258 44	11,074
Sherman	14.75	324 00	5,369 00	273 00	4,097
Umatilla	124.80	324 00	45,245 20	313 04	38,911
Union	52.55	324 00	19,128 20	218 40	17,477
Wasco	33.55	324 00	12,212 20	211 12	7,068
Wells Fargo & Company Operating on lines of— Independence & Monmouth Railway Company Salem, Falls City & Western Railway Company Coos Bay, Roseburg & Eastern Railroad & Navigation Company Rogue River Valley Railway Company Klamath Lake Railroad Company	984.84	195 00	408,040 70		288,915
Polk	2.50	195 00	487 50	122 85	307
Polk	13.00	195 00	2,585 00	122 85	1,597
Coos	27.49	195 00	5,260 55	113 10	3,109
Jackson	7.27	195 00	1,073 50	168 80	3,401
Jackson	2.90	195 00	1,417 65		1,032
Klamath	4.27	195 00	555 50	162 80	473
Klamath	18.65	195 00	8,638 75	124 55	598
Benton	121.70	195 00	28,731 50	124 55	2,509
Lincoln	89.85	195 00	7,770 75	115 95	13,090
Linn	42.75	195 00	8,898 25	127 20	4,740
Marion	33.20	195 00	7,078 50	126 50	3,032
Marion	2.80	195 00	7,548 00	126 50	4,832
Northern Express Company Operating on lines of— Astoria & Columbia River Railway Company Northern Pacific Railway Company Spokane, Portland & Seattle Railway Company	173.59	910 00	161,408 45		101,087
Clatsop	52.24	910 00	47,588 40	300 30	15,688
Columbia	30.72	910 00	27,955 20	682 50	20,046
Columbia	22.30	910 00	20,202 40	682 50	13,151
Multnomah	12.94	910 00	11,775 40	646 10	8,261
Multnomah	13.63	8,445 00	12,126 40	2,445 95	8,610
Umatilla	44.92	8,390 00	17,518 80	335 40	15,046
Multnomah	7.05	8,445 00	24,287 25	2,445 95	17,244

TABLE IV—Continued.

Company	County	Miles	Equalized value		Apportioned value	
			Per mile	Total	Per mile	Total
Pacific Express Company, The		880.70	\$	\$ 209,517 10	\$	\$ 165,248
Operating on lines of—						
Great Southern Railway Company	Wasco	30.00	65 00	1,950 00	87 70	1,131
Sumpter Valley Railway Company	Wasco	62.24	65 00	4,045 60	87 70	2,333
	Baker	54.24	65 00	3,525 60	87 70	2,083
	Grant	8.00	65 00	520 00	87 70	291
	Union	8.00	65 00	520 00	87 70	291
Central Railway of Oregon (Union Junction to Union)	Malheur	14.24	130 00	1,851 20	100 10	1,425
Malheur Valley Railway Company	Malheur	14.24	130 00	1,851 20	100 10	1,425
Oregon Railway & Navigation Company's lines—						
Pilot Rock branch	Umatilla	14.20	65 00	923 00	55 90	794
Gordon branch	Gilliam	45.30	130 00	5,889 00	100 20	4,547
Heppner branch	Gilliam	45.40	130 00	5,902 00	100 20	4,571
	Morrow	32.15	130 00	4,179 50	100 20	3,210
	Gilliam	60.35	130 00	7,845 50	100 20	6,017
Shamiko branch	Sherman	60.75	130 00	7,897 50	97 50	5,923
	Wasco	14.20	130 00	1,846 00	75 40	664
Elgin branch	Union	32.20	130 00	4,186 00	75 00	2,412
	Wallawa	46.40	130 00	6,032 00	106 00	4,946
Pendleton to State Line	Umatilla	42.15	130 00	5,479 50	167 70	7,059

TABLE V.
TELEGRAPH COMPANIES.
Showing total assessments of property of Telegraph Companies as assessed, equalized and apportioned by the Board of State Tax Commissioners, 1910.

Company	County	Miles	Equalized value		Apportioned value	
			Per mile	Total	Per mile	Total
Postal Telegraph Company	Clackamas	1,215.00	\$ 70.00	\$ 86,050.00	\$ 43.00	\$ 61,535
	Clatsop	62.00	70.00	4,340.00	28.10	2,004
	Columbia	29.00	70.00	2,030.00	53.50	670
	Douglas	126.00	70.00	8,760.00	61.80	6,568
	Jackson	306.00	70.00	21,420.00	51.80	15,851
	Josephine	150.00	70.00	10,500.00	53.80	8,830
	Lane	79.80	70.00	5,586.00	44.80	3,563
	Linn	122.00	70.00	8,540.00	54.00	6,641
	Marion	106.80	70.00	7,476.00	49.00	5,219
	Multnomah	185.00	70.00	12,950.00	49.00	6,615
	Multnomah	100.00	70.00	7,000.00	49.70	4,970
The Western Union Telegraph Company	Baker	6,240.87	83.00	519,275.61	71.38	392,044
	Benton	202.80	83.00	16,832.40	50.68	14,476
	Clackamas	20.00	83.00	1,660.00	49.80	1,013
	Clatsop	215.00	83.00	17,845.00	37.39	10,707
	Columbia	78.00	83.00	6,474.00	63.25	2,186
	Coos	293.00	83.00	23,904.00	48.14	17,928
	Douglas	50.00	83.00	4,150.00	61.42	2,407
	Gilliam	954.70	83.00	79,240.10	69.73	58,688
	Hood River	812.24	83.00	26,915.92	69.73	21,769
	Jackson	190.05	83.00	15,774.15	53.12	13,250
	Josephine	424.80	83.00	35,268.50	64.74	29,596
	Lane	292.00	83.00	24,326.00	53.12	15,511
	Linn	345.00	83.00	28,635.00	53.10	22,835
	Malheur	349.30	83.00	28,093.90	63.91	20,290
	Marion	50.08	83.00	4,156.64	53.10	3,201
	Morrow	449.00	83.00	37,267.00	77.19	26,076
	Multnomah	296.00	83.00	23,788.00	53.29	23,076
	Polk	523.00	83.00	43,409.00	53.29	30,830
	Sherman	64.30	83.00	5,336.50	71.38	2,884
	Umatilla	592.85	83.00	49,206.55	63.25	5,571
	Union	193.00	83.00	16,019.00	49.80	43,318
	Walla Walla	46.80	83.00	3,887.80	68.06	9,611
	Wasco	229.95	83.00	19,085.85	48.14	3,172
	Washington	84.00	83.00	2,822.00	49.80	11,070
	Yamhill	71.00	83.00	5,893.00	49.80	1,668
	Yamhill	71.00	83.00	5,893.00	49.80	3,536

TABLE VI.
TELEPHONE COMPANIES.

Showing total assessments of property of Telephone Companies as assessed, equalized and apportioned by the Board of State Tax Commissioners, 1910.

Company	County	Miles	Equalized value		Apportioned value	
			Per mile	Total	Per mile	Total
Amity Mutual Telephone Company	Yamhill	100.00	\$ 25.00	\$ 2,500.00	\$ 18.00	\$ 1,800
Antioch Valley Phone Company	Polk	8.00	30.00	240.00	18.90	151
Applegate Valley Telephone Company	Jackson	75.00	18.00	1,350.00	15.12	973
	Josephine	30.00	18.00	540.00	454	454
		43.00	18.00	810.00	11.23	638
Aumsville Mutual Telephone Company	Marion	18.00	28.00	504.00	16.10	290
Randon Farmers' & Merchants' Telephone Company	Coco	47.00	21.00	987.00	12.18	573
Battle Creek Telephone Company	Marion	26.00	38.00	988.00	28.10	877
Beaver Creek Mutual Telephone Company	Clackamas	200.00	16.00	3,200.00	9.60	2,880
Beaver Creek Mutual Telephone Company	Lincoln	12.00	26.00	312.00	24.00	288
Bear Creek Telephone Company	Crook	47.00	27.00	1,269.00	26.48	1,215
Bethel Telephone Company	Lane	18.00	26.00	468.00	20.38	364
Blachly, Deadwood & Alpha Telephone Company	Lane	65.00	21.00	1,365.00	16.86	1,096
Blue Mountain Telephone Company	Baker	15.00	9.00	135.00	7.74	116
Bohemia Telephone Company	Lane	20.00	50.00	1,000.00	29.00	780
Bunting Telephone & Telegraph Company	Klamath	47.00	61.00	2,867.00	49.00	2,283
	Lake	11.00	61.00	671.00	49.00	488
		26.00	61.00	1,586.00	50.38	1,529
Camas Prairie Mutual Telephone Company	Umatilla			875.00		753

REPORT OF BOARD OF STATE TAX COMMISSIONERS.

45

Canyonville Telephone Company	Douglas	7.00		350.00		259
Oatching Inlet Telephone Company	Ocos		35.00	245.00	20.80	142
Central Point Telephone Company	Clackamas	32.00	15.00	480.00	9.00	288
Central Point Mutual Telephone Company	Jackson	2.00	60.00	120.00	50.40	101
Ohemawa Mutual Telephone Company	Marion	51.00	12.00	612.00	8.40	428
Ohetco Southern Telephone Company	Curry	9.00	40.00	540.00	51.00	459
Citizens' Mutual Telephone Company, Ltd., of Needy, Ore.	Clackamas	75.00	14.00	1,060.00		646
	Marion	64.00	14.00	896.00	8.40	538
		11.00	14.00	154.00	9.50	108
Clatskanie Telephone Company	Columbia	17.00	57.00	960.00	42.75	727
Clear Creek Mutual Telephone Company	Clackamas	105.00	14.00	1,470.00	8.40	882
Cloverdale Telephone Company	Tillamook	85.19	37.915	3,290.00	27.68	2,358
Coburg Farmers' Telephone Company	Lane			90.00		70
Coast Line Telephone Company	Douglas	27.00	30.00	810.00		616
	Lane	13.50	30.00	405.00	22.20	800
		13.50	30.00	405.00	23.40	316
Columbia Telephone Company	Multnomah	35.00	22.00	770.00	15.62	547
Condon & Lone Rock Telephone Company	Gilliam	40.00	25.00	1,000.00		885
	Wheeler	39.00	25.00	975.00	21.00	819
		1.00	25.00	25.00	15.75	16
Consolidated Telephone Company	Wasco			90.00		52
Ocos Bay Home Telephone Company	Ocos	895.50	60.00	53,730.00		32,006
	Curry	848.50	60.00	50,610.00	34.80	29,354
		52.00	60.00	3,120.00	51.00	2,062
Cornucopia-Robinett Telephone Line	Baker	80.00	40.00	1,200.00	84.40	1,032
Crow Telephone Company	Lane	60.00	12.00	720.00	9.36	569
Dallas Telephone Company	Polk	15.00	800.00	4,500.00	189.00	2,335
Damascus Telephone Company	Clackamas	90.00	25.00	2,250.09	15.00	1,350
Deer Creek Valley Telephone Company	Josephine	60.00	28.00	1,680.00	17.92	1,075

TABLE VI—Continued.

Company	County	Miles	Equalized value		Apportioned value	
			Per mile	Total	Per mile	Total
Dent Telegraph & Telephone Company.....	Lake.....	50.00	\$ 40 00	\$ 2,000 00	\$ 88 20	\$ 1,660
Drain-Umpqua Telephone Company.....	Douglas.....	50.00	19 00	950 00	14 06	708
Drewsey Telephone Company.....	Harney.....	107 00	85 00	8,745 00	28 80	2,782
	Malheur.....	42 00	85 00	1,470 00	28 80	1,000
		66.00	38 00	2,276 00	28 85	1,752
Duncan, K. M.....	Douglas.....	2.00	100 00	200 00	74 00	148
Eagle Rock Telephone Company.....	Crook.....	17.00	27 00	459 00	17 28	294
Eagle Telephone Company.....	Baker.....	92.84	50 00	4,642 00	48 00	3,999
East Dallas Telephone Company.....	Polk.....	2.50	38 00	95 00	28 94	60
Eastern Oregon Independent Telephone Company.....	Morrow.....	605.00	41 00	24,805 00	38 18	21,447
	Umatilla.....	40.00	41 00	1,640 00	38 26	1,535
		566.00	41 00	23,166 00	38 26	19,922
Eugene, Elmira & Florence Telephone Company.....	Lane.....	114.00	24 00	2,736 00	19 72	2,184
Evans Telephone Company, C. R.....	Lincoln.....	30.00	26 00	780 00	24 00	720
Express Telephone & Telegraph Company.....	Baker.....	8.52	70 00	245 00	60 20	211
Fairview Telephone Association.....	Coos.....	28.00	20 00	460 00	11 60	267
Farmers' & Merchants' Telephone Company.....	Crook.....	28.00	20 00	560 00	12 80	368
Farmers' & Merchants' Telephone Company.....	Lane.....	34.00	16 00	544 00	11 70	421
Farmers' Mutual Telephone Company.....	Baker.....	24.00	30 00	720 00	26 80	619
Farmers' Mutual Telephone Company.....	Benton.....	51.00	19 00	969 00	11 59	591
Farmers' Telephone Line No. 2.....	Coos.....	10.00	60 00	600 00	84 80	848
Favorite Telephone Company.....	Marion.....	59.50	38 00	1,983 50	19 50	1,184
	Oakamas.....	68.00	38 00	1,914 00	19 50	1,149
		1.50	38 00	49 50	28 10	36

Galloway Telephone Company	Morrow	57.00	25 00	1,425 00	23 25	1,325
Glendale Telephone Company	Douglas	5.00	380 00	1,750 00	259 00	1,295
Glide & Peel Telephone Company	Douglas	35.00	15 00	525 00	11 10	388
Haines Drug Company	Baker	100.00	38 00	8,900 00	88 54	8,354
High Bridge Mutual Telephone Company	Umatilla			875 00		758
Hilgard-Starkey Telephone Company	Union	20.00	24 00	480 00	14 40	288
Hill Mutual Telephone Company	Washington	12.00	30 00	360 00	18 00	216
Holdman Telephone Company, The	Umatilla	80.00	20 00	1,600 00	17 50	1,376
Home Independent Telephone Company of La Grande, Ore.	Union	1,020.50	40 00	41,180 00		28,474
	Union	601.50	40 00	24,060 00	24 00	14,436
	Wallowa	428.00	40 00	17,120 00	82 80	14,088
Home Telephone Company of Hood River, Oregon	Hood River	302.00	150 00	45,300 00	126 00	38,062
Home Telephone Company of Independence, Oregon	Polk	42.00	78 00	8,066 00	45 99	1,982
Home Telephone Company of Linnton	Multnomah	27.00	60 00	1,620 00	42 60	1,150
Home Telephone Company of Portland, Oregon	Benton			899,000 00		625,060
	Blackamas			36,000 00		21,960
	Linn			20,000 00		12,000
	Multnomah			38,000 00		23,100
				800,000 00		568,000
Hughes Independent Telephone Company	Washington	95.00	80 00	7,600 00	48 00	4,560
Hugo Rural Telephone Company	Josephine	17.00	14 00	288 00	8 96	152
Independent Telephone Company of Pilot Rock	Umatilla	65.00	30 00	1,800 00	17 20	1,118
Interurban Telephone Company	Marion	200.00	34 00	6,800 00	28 80	4,760
Interstate Telephone Company	Umatilla	217.00	90 00	19,650 00	77 40	16,796
Kenwill Telephone Company	Ocoos	84.00	20 00	1,680 00	11 60	974
Kist Mutual Telephone Company	Columbia	15.00	9 00	135 00	6 75	101
Klamath Telephone & Telegraph Company	Klamath	95.00	35 00	3,325 00	24 15	2,394
Lake County Telephone & Telegraph Company	Lake	100.00	30 00	3,000 00	24 90	2,490

TABLE VI—Continued.

Company	County	Miles	Equalized value		Apportioned value	
			Per mile	Total	Per mile	Total
Langell Valley Telephone Company	Klamath	54.00	\$ 34 00	\$ 1,836 00	\$ 28 46	\$ 1,337
Lents Home Telephone Company	Multnomah	4.00	530 00	2,320 00	411 80	1,647
Llewellyn Telephone Company, The	Lane	13.00	35 00	325 00	19 50	254
Liberty Telephone Line	Polk	5.00	35 00	125 00	16 75	79
Lobster Mutual Telephone Company	Benton	40.00	10 00	400 00		527
	Lane	12.00	10 00	120 00	6 10	78
	Lincoln	8.00	10 00	80 00	7 80	63
	Grant	20.00	10 00	200 00	9 60	192
Long Creek & Ritter Telephone Company	Grant	24.00	48 00	1,152 00	26 86	645
Lost Valley Telephone Company	Gilliam	20.00	25 00	500 00		399
	Wheeler	16.00	25 00	400 00	21 00	336
	Polk	4.00	25 00	100 00	15 75	63
Luckiamute Rural Telephone Company	Polk	18.00	40 00	720 00	26 20	454
Malheur & Baker County Telephone Company	Baker	35.00	35 00	1,225 00		1,045
	Malheur	32.50	35 00	1,137 50	30 10	978
	Malheur	2.50	35 00	87 50	26 65	67
Malheur Telephone Company	Malheur	42.00	70 00	2,940 00	53 90	2,264
McKay Independent Telephone Company	Crook	12.00	30 00	360 00	19 20	280
McMinnville Local & Long Distance Telephone Company	Multnomah	133.00	140 00	18,620 00		11,326
	Washington	10.00	140 00	1,400 00	99 40	994
	Yamhill	24.00	140 00	3,360 00	84 00	2,016
	Jackson	99.00	140 00	13,860 00	84 00	8,316
Medford-Butte Falls Telephone Company	Jackson	30.00	32 00	960 00	26 86	806
Merrill Telephone & Telegraph Company	Klamath	28.00	48 00	1,344 00	88 12	928
Merrill Telephone Company, W. K.	Benton	116.00	23 00	2,668 00		2,482
	Lincoln	16.00	23 00	368 00	14 08	224
	Lincoln	100.00	23 00	2,300 00	22 08	2,208

Midway Telephone & Telegraph Company, The	482.50	30.00	12,875.00	25.20	9,380
Jackson	70.50	30.00	2,115.00	20.70	1,776
Klamath	382.00	30.00	11,760.00		8,114
Milton Rural Telephone Company, The	379.00	17.00	6,448.00	14.62	5,541
Milwaukee Telephone Company	20.00	145.00	2,900.00	87.00	1,740
Mosier Valley Telephone Company	21.00	40.00	840.00	23.20	487
Moss Telephone Company	50.00	30.00	1,500.00	24.90	1,245
Multnomah & Clackamas County Mutual Telephone Co.	553.00	24.00	13,272.00		9,257
Clackamas	63.00	24.00	1,512.00	14.40	807
Multnomah	490.00	24.00	11,760.00	17.04	8,860
Mutual Independent Telephone Company	10.00	137.00	1,370.00	95.90	959
Nehalem Mutual Telephone Company	80.00	25.00	2,000.00		1,384
Clatsop	10.00	25.00	250.00	8.25	82
Columbia	70.00	25.00	1,750.00	18.75	1,312
Nehalem Telephone & Telegraph Company	8.00	20.00	160.00	14.60	117
Newberg Telephone Company	32.00	189.00	6,048.00	113.40	3,039
New Pine Creek Telephone & Telegraph Company	15.00	40.00	600.00	33.20	493
North Coos River Telephone Company	24.00	31.00	744.00	17.98	432
Northwestern Long Distance Telephone Company	811.00	100.00	61,100.00		40,284
Clackamas	298.00	100.00	22,600.00	60.00	12,560
Linn	71.00	100.00	7,100.00	70.00	4,970
Marion	256.00	100.00	25,600.00	70.00	17,920
Multnomah	20.00	100.00	2,000.00	71.00	1,420
Polk	38.00	100.00	3,800.00	68.00	2,384
Oakdale Telephone Company	5.00	53.00	260.00	32.76	164
Oak Grove Telephone Company	98.00	32.00	2,976.00	19.20	1,786
Oregon Industrial Company	62.00	20.00	1,240.00		818
Crook	32.00	20.00	640.00	12.80	410
Harney	30.00	20.00	600.00	18.60	408
Otis Telephone Company	15.00	12.00	180.00	8.16	123

Sig. 5

TABLE VI—Continued.

Company	County	Miles	Equalized value		Apportioned value	
			Per mile	Total	Per mile	Total
Pacific Telephone & Telegraph Company	Baker	91.188 43	\$ 37 00	\$ 3,373,971 91	\$	\$ 2,386,960
	Benton	8,692 00	37 00	186,004 00	31 82	117,479
	Blackamas	1,024 00	37 00	37,898 00	22 57	23,112
	Clatsop	2,171 00	37 00	80,327 00	22 30	48,198
	Columbia	2,650 00	37 00	98,050 00	12 21	32,357
	Coos	400 00	37 00	14,800 00	27 75	11,100
	Crook	216 00	37 00	7,992 00	21 46	4,635
	Douglas	92 00	37 00	3,404 00	23 68	2,179
	Gilliam	1,192 00	37 00	44,104 00	27 38	32,037
	Grant	505 00	37 00	18,685 00	31 08	15,695
	Hood River	145 00	37 00	5,365 00	20 72	3,005
	Jackson	630 00	37 00	23,310 00	31 08	19,530
	Josephine	8,475 00	37 00	128,575 00	31 08	108,003
	Lane	1,138 00	37 00	42,148 00	23 68	26,971
	Linn	4,832 00	37 00	180,634 00	28 86	140,895
	Marion	2,857 00	37 00	87,209 00	25 90	61,046
	Morrow	6,537 00	37 00	241,369 00	25 90	169,308
	Multnomah	224 00	37 00	8,302 00	34 41	7,772
	Polk	52,864.53	37 00	1,937,457 61	26 37	1,375,616
	Sherman	457 80	37 00	16,938 60	23 31	10,671
	Tillamook	296 00	37 00	10,532 00	27 75	7,938
	Umatilla	216 50	37 00	8,010 50	27 01	5,848
	Union	1,907 00	37 00	70,559 00	31 82	60,681
	Walla	1,251 00	37 00	46,287 00	23 20	27,772
	Wasco	131 00	37 00	4,817 00	30 34	3,975
	Washington	2,021 00	37 00	74,777 00	21 46	43,371
	Wheeler	534 00	37 00	19,758 00	22 20	11,865
	Yamhill	15 00	37 00	555 00	23 31	850
		671.60	37 00	24,819 20	22 20	14,910
Panhandle Co-operative Telephone Company	Baker	40.00	28 00	1,120 00	24 08	963
Parkersburg Telephone Company	Coos	20.00	30 00	600 00	17 40	348
Pilot Butte Telephone Company	Crook	40.00	35 00	1,400 00	22 40	896
Phoenix Rural Telephone Company	Jackson	11.00	80 00	880 00	67 20	739
Pioneer Mutual Telephone Company	Linn	110.00	26 00	2,860 00	18 20	2,002
Pioneer Telephone Company	Polk	6.50	24 00	155 00	15 12	98

REPORT OF BOARD OF STATE TAX COMMISSIONERS.

51

Pioneer Telegraph & Telephone Company	Crook	350.00	30.00	10,500.00	19.20	6,720
Poe Valley & Klamath Falls Telephone Company	Klamath	35.00	27.00	945.00	18.63	652
Polk County Telephone Company	Polk	70.00	23.00	1,610.00	14.49	1,014
Poplar Farm Telephone Company	Gilliam	20.00	33.00	660.00	27.72	554
Pugh, O. J., Telephone Company	Polk	25.00	88.00	2,200.00	55.44	1,886
Rainier Independent Telephone Company	Columbia	16.00	100.00	1,600.00	75.00	1,200
Red Bluff Telephone Company	Josephine	15.00	13.20	198.00	8.44	127
Rickreall & Dixie Telephone Company	Polk	13.00	16.00	208.00	10.08	131
Rivendale Telephone Company	Crook	80.00	46.00	8,680.00	29.44	2,855
Rocky Mountain Bell Telephone Company	Baker	176.00	68.00	11,968.00		9,264
	Malheur	8.00	68.00	544.00	58.48	465
		168.00	68.00	11,424.00	52.36	8,798
Rogue River Telephone Association	Josephine	18.50	19.00	351.00	12.16	225
Rye Grass Telephone Company	Crook	10.00	26.00	260.00	16.64	166
Rye Valley Telephone Co-Partnership	Baker	17.00	24.00	408.00		348
	Malheur	16.00	24.00	384.00	30.64	880
		1.00	24.00	24.00	18.46	18
Salt Creek & Mill Creek Telephone Company	Polk	18.00	13.00	234.00	8.19	147
Salt Creek Telephone Company	Polk	16.00	16.00	256.00	10.08	161
Scholls Telephone Company	Washington	250.00	12.00	8,000.00	7.20	1,800
Seaside Light & Water Company	Clatsop			1,420.00		469
Seufert & Condon Telephone Company	Wasco	100.00	30.00	3,000.00	17.40	1,740
Sheridan Mutual Telephone Company	Polk	229.00	14.00	8,206.00		1,960
	Yamhill	85.00	14.00	1,190.00	8.82	1,750
		144.00	14.00	2,016.00	8.40	1,210
Sherwood Mutual Telephone Company	Umatilla	30.00	37.00	1,110.00		666
	Washington	13.80	37.00	578.00	22.30	844
	Yamhill	1.00	37.00	500.00	22.30	800
				37.00	22.20	22
Smithfield & Dallas Telephone Company	Polk	8.00	50.00	400.00	31.50	252

TABLE VI—Concluded.

Company	County	Miles	Equalized value		Apportioned value	
			Per mile	Total	Per mile	Total
Smock & Daily Telephone Company	Josephine	50.00	\$ 25 00	\$ 1,250 00	\$ 16 00	\$ 800
Snow Mountain Independent Telephone Company	Crook	20.00	35 00	700 00		432
	Grant	14.00	35 00	490 00	22 40	314
		6.00	35 00	210 00	19 60	118
South Coos River Telephone Company	Coos	36.00	18 00	648 00	10 44	376
Southern Curry Telephone Company	Curry	62.00	35 00	2,170 00	29 75	1,845
Southern Telephone Company	Grant	70.00	20 00	1,400 00	11 20	784
Spray Telephone Company	Grant	235.00	16 00	4,240 00		2,712
	Morrow	20.00	16 00	320 00	8 96	179
	Wasco	16.00	16 00	240 00	14 88	223
	Wheeler	10.00	16 00	160 00	9 28	93
		220.00	16 00	3,520 00	10 08	2,217
Spring Valley Telephone Company	Klamath	21.00	34 00	714 00	23 46	493
Sublimity Telephone Company	Marion	25.00	32 00	800 00	22 40	560
Sunnyside Mutual Telephone Company	Marion	25.00	23 00	575 00	16 10	403
Sweet Home, Foster & Cascade Telephone Company	Linn	52.00	18 00	936 00	12 60	655
The Tigardville Telephone Company	Clackamas	107.00	24 00	2,568 00		1,532
	Multnomah	17.00	24 00	408 00	14 40	346
	Washington	8.00	24 00	192 00	17 04	136
		82.00	24 00	1,968 00	14 40	1,181
Tillamook County Mutual Telephone Company	Tillamook	85.00	30 00	2,550 00	21 90	1,361
Turner Telephone Company	Marion	50.00	18 00	900 00	12 60	630
Umpqua Development Company	Douglas	18.00	61 00	1,098 00	45 14	818
Union Telephone & Telegraph Company, The	Grant	119.00	34 00	4,046 00		2,016
	Harney	38.00	34 00	1,292 00	19 04	638
		86.00	34 00	2,924 00	23 12	1,968

United Telephone Company	365 00	32 00	9,760 00	19 20	6,637
Clackamas	61 00	32 00	1,952 00	23 40	1,171
Marion	244 00	32 00	7,808 00		5,466
Vale & Ironside Telephone Company	50 00	65 00	3,250 00	50 05	2,568
Valley Coast Telephone Company	18 00	15 00	270 00		217
Benton	8 00	15 00	120 00	9 15	73
Lincoln	10 00	15 00	150 00	14 40	144
Valley Telephone Company	12 00	65 00	780 00	50 05	601
Van Telephone Company	22 00	17 00	874 00	11 56	254
V. & W. Telephone Company	30 00	40 00	1,200 00	30 80	924
Waldo Hills Telephone Company	35 00	20 00	700 00	14 00	400
Waldport Mutual Telephone Company	27 00	26 00	702 00	24 96	674
Wasco Southern Telephone Company	141 00	35 00	4,935 00		2,949
Crook	18 00	35 00	680 00	22 40	403
Wasco	95 00	35 00	8,325 00	30 80	1,929
Wheeler	28 00	35 00	980 00	22 05	617
Washington	262 00	27 00	7,074 00	16 20	4,244
Washington County Telephone Company	40 00	37 00	1,480 00	28 49	1,140
Westfall Valley Telephone Company	19 00	24 00	456 00	15 36	292
Wilderville Grange Rural Telephone Company	26 00	30 00	780 00	25 80	671
Wild Horse Telephone Company	24 00	25 00	600 00	19 25	462
Willow Creek & Cow Valley Telephone Company	40 00	18 00	720 00	17 28	691
Yachats Mutual Telephone Company	95 00	20 00	1,900 00	12 00	1,140
Yamhill County Mutual Telephone Company	80 00	40 00	8,200 00		2,848
Yaquina Bay Mutual Telephone & Improvement Company	16 00	40 00	440 00	24 40	890
Benton	64 00	40 00	2,560 00	38 40	2,458
Lincoln					

TABLE VII.

REFRIGERATOR CAR COMPANIES.

Showing total assessments of property of Refrigerator Car Companies as assessed, equalized and apportioned by the Board of State Tax Commissioners, 1910.

Company	County	Miles	Equalized value		Apportioned value	
			Per mile	Total	Per mile	Total
Armour Car Lines.....		807.82	\$	\$ 1,615.64	\$	\$ 1,285
Over main lines of the—						
Oregon Railroad & Navigation Company and Oregon						
Short Line Railroad Company.....						
	Baker.....	440.62	2.00	881.24	1.73	675
	Gilliam.....	85.85	2.00	187.70	1.63	118
	Hood River.....	35.60	2.00	71.00	1.63	60
	Malheur.....	24.95	2.00	58.90	1.64	45
	Morrow.....	12.52	2.00	25.04	1.54	19
	Multnomah.....	28.80	2.00	57.60	1.86	54
	Sherman.....	42.85	2.00	85.70	1.42	61
	Union.....	14.75	2.00	29.50	1.50	22
	Umatilla.....	124.80	2.00	249.60	1.73	214
	Wasco.....	62.55	2.00	125.10	1.30	63
		385.55	2.00	671.00	1.16	389
Over main lines of—						
Oregon & California Railroad Company.....						
	Clackamas.....	387.20	2.00	774.40	1.30	540
	Douglas.....	21.70	2.00	43.40	1.48	28
	Lane.....	116.40	2.00	232.80	1.56	172
	Linn.....	41.15	2.00	82.30	1.46	64
	Jackson.....	35.85	2.00	71.70	1.46	50
	Josephine.....	65.25	2.00	130.50	1.68	110
	Marion.....	37.20	2.00	74.40	1.26	48
	Multnomah.....	44.65	2.00	89.30	1.40	68
		5.00	2.00	10.00	1.42	7
		440.62		660.98		631
Cudahy Refrigerator Line.....						
Over main lines of—						
Oregon Railroad & Navigation Company and Oregon						
Short Line Railroad Company.....						
	Baker.....	68.85	1.50	103.27	1.20	80
	Gilliam.....	35.50	1.50	53.25	1.26	45
	Hood River.....	24.95	1.50	40.43	1.26	34
	Malheur.....	12.52	1.50	18.78	1.15	14
	Morrow.....	28.80	1.50	43.20	1.38	40
	Multnomah.....	42.85	1.50	64.27	1.08	46
	Sherman.....	14.75	1.50	22.13	1.12	17
	Umatilla.....	124.80	1.50	187.20	1.20	160
	Union.....	62.55	1.50	93.83	1.00	77
	Wasco.....	385.55	1.50	578.33	1.50	29

	440.02	1 00	440.02			
Missouri River Despatch Over main lines of the— Oregon Railroad & Navigation Company and Oregon Short Line Railroad Company						
Baker	68.85	1 00	68.85			86
Gilliam	36.50	1 00	36.50			84
Hood River	36.85	1 00	36.85			84
Malheur	12.62	1 00	12.62			77
Morrow	28.80	1 00	28.80			98
Multnomah	42.85	1 00	42.85			71
Sherman	14.75	1 00	14.75			86
Union	124.80	1 00	124.80			107
Umatilla	52.55	1 00	52.55			82
Wasco	38.55	1 00	38.55			20
	440.02		572.80			453
National Car Line						
Over main lines of the— Oregon Railroad & Navigation Company and Oregon Short Line Railroad Company						
Baker	68.85	1 80	89.50			77
Gilliam	35.50	1 80	46.15			30
Hood River	6.93	1 80	35.04			30
Malheur	12.52	1 80	16.27			13
Morrow	28.80	1 80	37.44			35
Multnomah	42.85	1 80	55.71			40
Sherman	14.75	1 80	19.17			14
Union	124.80	1 80	161.59			189
Umatilla	52.55	1 80	68.32			41
Wasco	38.55	1 80	43.61			25
	1,406.31	1 30	46,966.29			34,737
Pacific Fruit Express Company						
Over lines of—						
Northern Pacific Railway Company	178.59		867.95			590
Astoria & Columbia River Railroad Company	52.24	5 00	261.20			86
Spokane, Portland & Seattle Railway Company	52.92	5 00	264.60			198
Over Oregon Railroad & Navigation Company and Oregon Short Line Railroad Company	23.51	5 00	117.55			83
Elgin branch	44.42	5 00	224.60			193
Pendleton to Grange City Junction	566.37		13,324.94			422
Main line	37.20	7 00	290.40			156
Walla Walla	46.40	7 00	324.80			206
Umatilla	42.15	20 00	843.00			725
Baker	68.85	27 00	1,568.95			1,599
Gilliam	35.50	27 00	958.50			805
Hood River	26.95	27 00	727.65			611
Malheur	12.52	27 00	398.04			290
Morrow	28.80	26 95	776.16			722
Multnomah	42.85	27 00	1,156.95			821
Sherman	14.75	27 00	398.25			299
Umatilla	124.80	27 00	3,256.10			2,896
Union	52.55	27 00	1,418.85			851
Wasco	38.55	27 00	445.95			525

TABLE VII—Continued.

Company	County	Miles	Equalized value		Apportioned value	
			Per mile	Total	Per mile	Total
Oregon & California Railroad Company	Lane	665.35	\$ 14.00	\$ 32,773.40	\$ 10.92	\$ 23,251
	Woodburn branch	84.76	14.00	486.50	9.80	390
	Mohawk branch	55.40	14.00	775.60	9.80	548
	Lebanon branch	31.45	14.00	440.80	9.80	308
	Yamhill division	12.19	20.00	243.80	13.20	148
	West Side division	6.75	30.00	115.00	13.00	69
	Multnomah	13.95	30.00	279.00	14.30	108
	Polk	58.10	30.00	1,163.00	13.60	732
	Washington	33.90	30.00	678.00	13.00	407
	Yamhill	52.75	30.00	1,055.00	13.00	688
	Clackamas	21.70	75.00	1,627.50	45.00	977
	Douglas	116.40	75.00	8,730.00	55.60	6,460
	Jackson	65.25	75.00	4,893.75	63.00	4,111
Main line	Josephine	87.20	75.00	2,790.00	48.00	1,756
	Lane	41.15	75.00	3,086.25	58.60	2,407
	Linn	35.85	75.00	2,688.75	52.60	1,862
	Marion	44.65	75.00	3,348.75	52.50	2,344
	Multnomah	5.00	75.00	375.00	53.25	296
		397.82		2,511.62		1,373
Santa Fe Refrigerator Dispatch Over main lines of— Oregon Railroad & Navigation Company and Oregon Short Line Railroad Company	Baker	440.62	1.20	528.74	1.03	417
	Gilliam	68.85	1.20	82.62	1.01	71
	Hood River	35.50	1.20	42.60	1.01	36
	Malheur	26.95	1.20	32.34	1.02	26
	Morrow	12.52	1.20	15.02	1.15	12
	Multnomah	28.80	1.20	34.56	1.82	32
	Multnomah	42.85	1.20	51.42	1.85	37
	Sherman	14.75	1.20	17.70	1.90	18
	Umatilla	124.30	1.20	149.16	1.03	128
	Union	52.55	1.20	63.06	1.72	38
	Wasco	38.55	1.20	46.26	1.70	28
	Wasco	38.55	1.20	46.26	1.70	28
		397.55	5.40	1,962.88	3.24	1,456
Oregon & California Railroad Company	Clackamas	21.70	5.40	117.18	4.00	70
	Douglas	116.40	5.40	628.56	4.21	465
	Lane	41.15	5.40	222.21	3.78	173
	Linn	35.85	5.40	193.59	3.73	136
	Jackson	65.25	5.40	353.35	3.54	236
	Josephine	87.20	5.40	470.88	3.46	296
	Marion	44.65	5.40	241.11	3.73	169
	Multnomah	5.00	5.40	27.00	3.83	19

Swift Refrigerator Transportation Company		440.62	1 35	594 84	-----	469
Over main line of—						
Oregon Railroad & Navigation Company and Oregon						
Short Line Railroad Company						
Baker		68.85	1 35	92 95	1 15	80
Gilliam		35.50	1 35	47 98	1 13	40
Hood River		29.95	1 35	34 83	1 13	31
Malheur		12.52	1 35	16 90	1 04	13
Morrow		18.80	1 35	25 83	1 06	36
Multnomah		42.85	1 35	57 85	1 04	41
Sherman		14.75	1 35	19 91	1 01	15
Umatilla		124.30	1 35	167 81	1 15	144
Union		52.55	1 35	70 94	81	43
Wasco		38.55	1 35	48 29	75	36
Multnomah		18.00	300 00	5,400 00	213 00	3,884
Union Meat Company						
Over main line of—						
Oregon Railroad & Navigation Company						

TABLE VIII.
OIL AND TANK LINE COMPANIES.

Showing total assessments of property of Oil and Tank Line Companies assessed, equalized and apportioned by the Board of State Tax Commissioners, 1910.

Company	County	Miles	Equalized value		Apportioned value	
			Per mile	Total	Per mile	Total
American Fast Freight Line Over main line of the Oregon & California Railroad Co.	Clackamas	387.20	\$ 1.00	\$ 387.20	\$.60	\$ 270.13
	Douglas	21.70	1.00	21.70	74	86
	Jackson	116.40	1.00	116.40	84	55
	Josephine	65.25	1.00	65.25	64	24
	Lane	37.20	1.00	37.20	78	32
	Linn	41.15	1.00	41.15	70	25
	Martin	35.85	1.00	35.85	70	31
Union Tank Line Company Over lines of Oregon & California Railroad Company Main line	Multnomah	44.65	1.00	44.65	71	4
		5.00	1.00	5.00		7.428
	Clackamas	387.20	20.00	7,744.00	12.00	5,386
	Douglas	21.70	20.00	434.00	14.80	260
	Jackson	116.40	20.00	2,328.00	16.80	1,723
	Josephine	65.25	20.00	1,305.00	12.80	1,096
	Lane	37.20	20.00	744.00	15.60	476
West Side division	Linn	41.15	20.00	823.00	14.00	642
	Martin	35.85	20.00	717.00	14.00	502
	Multnomah	44.65	20.00	893.00	14.00	625
		5.00	20.00	100.00	14.20	71
	Benton	94.25	5.00	471.25	8.05	297
	Multnomah	12.10	5.00	60.50	8.55	37
	Polk	8.00	5.00	40.00	8.15	56
	Washington	24.40	5.00	122.00	8.00	72
	Yamhill	23.95	5.00	119.75	8.00	77
		27.80	5.00	139.00	8.00	83

Main line of Oregon Railroad & Navigation Company and Oregon Short Line Railroad Company		440.62	5.00	2,303.10	4.30	1,786
Baker	387.20	5.00	5.00	244.25	4.30	1,786
Gilliam	31.70	5.00	5.00	177.50	4.30	1,786
Hood River	116.40	5.00	5.00	184.75	4.30	1,786
Malheur	65.25	5.00	5.00	62.60	8.65	113
Morrow	37.20	5.00	5.00	144.00	4.30	113
Multnomah	41.15	5.00	5.00	214.25	8.65	113
Sherman	35.85	5.00	5.00	78.75	8.65	152
Umatilla	44.65	5.00	5.00	621.50	8.75	152
Union	5.00	5.00	5.00	293.75	8.00	584
Wasco	5.00	5.00	5.00	167.75	2.90	158
Union Oil Company	387.20	1.00	1.00	387.20	2.90	97
Over main line of the Oregon Railroad & Navigation Com- pany	31.70	1.00	1.00	21.70	60	270
Clackamas	116.40	1.00	1.00	116.40	74	13
Douglas	65.25	1.00	1.00	65.25	84	86
Jackson	37.20	1.00	1.00	37.20	64	55
Josephine	41.15	1.00	1.00	41.15	78	24
Lane	35.85	1.00	1.00	35.85	70	32
Linn	44.65	1.00	1.00	44.65	70	26
Marion	5.00	1.00	1.00	5.00	71	31
Multnomah	5.00	1.00	1.00	5.00	71	4

TABLE IX.

HEAT, LIGHT, POWER, WATER, GAS AND ELECTRIC COMPANIES (INTERSTATE OR INTERCOUNTY.)

Showing total assessments of property of Heat, Light, Power, Water, Gas and Electric Companies (interstate and intercounty) as assessed, equalized and apportioned by the Board of State Tax Commissioners, 1910.

Company	County	Miles	Equalized value		Apportioned value	
			Per mile	Total	Per mile	Total
California & Oregon Light, Heat & Power Company	Lake		\$	\$ 12,550 00	\$	\$ 10,416
Transmission line	Lake	15.00	350 00	5,250 00	290 50	4,357
Electric lighting system—New Pine Creek	Lake			800 00		249
Electric lighting system—Lakeview	Lake			7,000 00		5,310
Eastern Oregon Light and Power Company						
Service lines (four wires)		121.00		282,000 00		206,790
	Baker	17.00	4,000 00	68,000 00		51,300
	Union	10.00	4,000 00	40,000 00	8,440 00	84,400
		7.00	4,000 00	28,000 00	2,400 00	16,800
Service lines (three wires)		5.00	8,000 00	15,000 00		10,560
	Baker	2.00	8,000 00	6,000 00	2,580 00	5,160
	Union	3.00	8,000 00	9,000 00	1,800 00	5,400
Service lines (two wires)		2.00	2,000 00	4,000 00	1,200 00	2,400
Main line—transmission		97.00	1,500 00	145,500 00		107,180
	Baker	53.00	1,500 00	79,500 00	1,290 00	69,870
	Grant	14.00	1,500 00	21,000 00	840 00	11,760
	Union	30.00	1,500 00	45,000 00	900 00	27,000
Gas plant at Baker City	Baker			25,000 00		21,500
Electric power plant in Grant County (Olive Lake)	Grant			25,000 00		14,000
Northwestern Corporation.						
Power plant and flume in T. 4 N., R. 37 E., and T. 5 N., R. 36 E. (approximately six miles)	Umatilla			150,000 00		129,000
Miles of wire outside City of Pendleton	Umatilla	47.88	1,400 00	66,982 00	1,204 00	57,887
Electric system in City of Pendleton	Umatilla	2.00	25,000 00	50,000 00	21,500 00	48,000
Pendleton gas plant	Umatilla			25,000 00		21,500
Water ditch	Linn	15.00	6,000 00	90,000 00	4,200 00	63,000
Water plant in City of Albany—machinery, mains, etc.	Linn			90,000 00		63,000
Electric lighting system in City of Albany, including power plant	Linn	15.00	6,000 00	100,000 00	4,666 66	70,000
Electric lighting system in City of Corvallis	Benton	36.00	625 00	22,500 00	881 25	13,725
Transmission line outside of City of Corvallis	Benton	11.00	500 00	5,500 00	806 00	8,865

Power plant, Springfield (electric). Electric lighting system in Eugene, including substa- tion (thirty-three miles pole line).	Lane.				36,000 00		22,080
Gas plant in Eugene.	Lane.				64,000 00		49,920
Transmission line—Springfield to Eugene.	Lane.				34,000 00		26,520
Springfield electric distributing system (3.3 miles pole line).	Lane.	8.50			6,800 00	1,404 00	4,914
Springfield water plant.	Lane.				7,800 00		6,084
	Lane.				20,000 00		15,600
Pacific Power & Light Company. Power plant, substation and electric distributing system. Gas plant and distributing system.	Olatop Olatop				95,000 00		31,260
	Olatop				80,000 00		9,900
Portland Railway, Light & Power Company Wire Lines.							
Clackamas County lines.	Clackamas	4,031.63			5,200,752 00		3,642,126
Marion County lines.	Marion	533.99	1,400 00		581,556 00	840 00	498,963
Multnomah County lines.	Multnomah	383.60	400 00		138,440 00	280 00	107,408
Power plants.		8,064.09	1,400 00		4,276,728 00	994 00	3,036,765
Station "B" plant.					860,000 00		518,000
Ozadereo plant.	Clackamas				430,000 00		282,000
Silverton plant.	Clackamas				430,000 00		282,000
Gas plant.	Marion				20,000 00		14,000
	Marion				80,000 00		56,000
Rogue River Electric Company. Electric power plant at Gold Ray, Jackson County, Ore- gon, consisting of 27.50 acres in W. ½ Sec. 8, T. 36 S., R. 2 W., together with dam, power house, structures and other permanent improvements thereon. Service line (low tension pole line). Service line (low tension pole line). Jacksonville system. Central Point system. Gold Hill system. Service line (low tension pole line), Gold Ray system.		102.70			225,632 00		177,591
	Jackson				50,000 00		42,000
	Josephine	15.50	3,200 00		49,600 00		31,744
	Jackson	8.60	3,200 00		27,520 00		23,117
	Jackson	2.20	3,200 00		7,040 00		6,914
	Jackson	4.50	3,200 00		14,400 00	2,688 00	12,096
	Jackson	1.90	3,200 00		6,080 00	2,688 00	6,107
	Jackson	1.00	3,200 00		3,200 00	2,688 00	2,688
Transmission line (high tension pole line).	Jackson	77.60			95,312 00		78,042
	Josephine	52.60	1,020 00		85,212 00	1,850 80	71,578
	Josephine	5.00	1,020 00		8,100 00	1,086 80	6,184
Line from Grants Pass to Greenback mine.	Josephine	20.00	100 00		2,000 00	64 00	1,280

TABLE X.

Statement of the summaries of the assessment rolls of the several counties of the State of Oregon for the year 1908, as equalized by the County Boards of Equalization and the State Board of Equalization.

(COMPILED BY THE BOARD OF STATE TAX COMMISSIONERS.)

County	Tillable lands			Non-tillable lands			Improvements on deeded or patented lands
	As equalized by county board			As equalized by county board			As equalized by county board
	Number acres	Value	Av. value	Number acres	Value	Av. value	Value
Baker.....	96,781.05	\$ 1,919,155.00	\$ 20.04	440,817.02	\$ 1,987,210.00	\$ 8.15	\$ 324,985.10
Benton.....	64,981	1,461,600.00	22.82	907,717.00	1,632,145.00	5.80	1,807,835.00
Clackamas.....	90,990	1,320,115.00	58.91	8,486,001.00	8,470,001.00	15.80	1,800,540.00
Clatsop.....	5,870.90	94,775.00	17.61	478,967.81	8,870,441.00	8.10	494,948.00
Columbia.....	12,700	677,465.00	59.97	408,184.00	8,910,883.00	21.94	544,680.00
Coos.....	16,848	943,890.00	57.17	734,715.00	7,892,881.00	9.91	174,731.00
Creek.....	69,185	897,659.00	6.32	1,268,645.00	4,467,185.00	9.71	160,185.00
Curry.....	8,826	149,915.00	45.09	1,268,645.00	2,482,048.00	9.41	808,350.00
Delaware.....	94,647	2,161,110.00	22.82	1,070,904.00	12,658,700.00	7.34	999,259.00
Douglas.....	223,512	3,415,375.00	15.85	975,884.00	12,819,465.00	7.88	305,508.00
Gilliam.....	31,926	859,727.00	11.05	690,495.00	1,707,984.00	7.44	118,915.00
Grant.....	73,580	880,964.00	4.56	755,577.00	1,646,189.00	6.99	141,710.00
Harney.....	16,381	748,128.00	45.81	199,579.00	11,477,847.00	10.09	170,184.00
Hood River.....	89,516	6,818,539.00	75.60	1,168,360.00	11,110,847.00	7.91	877,055.00
Jackson.....	90,293	6,727,829.00	85.92	396,867.00	2,807,460.00	7.46	196,948.00
Josephine.....	47,800	655,427.00	9.68	608,933.00	4,444,324.00	8.13	708,740.00
Klamath.....	45,829	907,401.00	6.58	734,739.00	2,367,688.00	6.88	100,849.00
Lake.....	198,611	2,800,715.00	17.60	1,344,898.00	8,401,608.00	9.51	940,049.00
Lane.....	5,106	170,442.00	32.81	808,867.00	2,600,001.00	10.10	186,976.00
Lincoln.....	186,574	4,608,895.00	24.14	844,380.00	8,400,180.00	10.10	186,976.00
Linn.....	100,772	1,640,706.00	15.39	540,470.00	\$ 15,911,445.00	29.44	\$ 2,112,416.00
Malheur.....	208,607	2,146,900.00	10.48	645,858.00	\$ 21,181,701.00	8.81	\$ 2,844,285.00
Marion.....	118,626	3,976,860.00	38.10	187,627.00	\$ 21,181,701.00	11.42	\$ 2,844,285.00
Morrow.....	297,823	4,046,740.00	16.00	380,863.00	\$ 8,841,241.00	19.19	\$ 1,871,026.00
Multnomah.....	15,656	9,436,190.00	69.10	135,608.00	\$ 8,841,241.00	19.19	\$ 1,871,026.00
Polk.....	413,664	9,436,190.00	21.35	508,064.14	9,808,880.00	19.60	180,775.00
Sherman.....	143,626	2,060,515.00	14.86	428,547.00	1,868,613.00	8.13	808,185.00
Tillamook.....	143,626	2,060,515.00	14.86	428,547.00	1,868,613.00	8.13	808,185.00
Union.....	143,626	2,060,515.00	14.86	428,547.00	1,868,613.00	8.13	808,185.00
Wasco.....	152,877	1,810,625.00	21.68	430,847.00	1,881,920.00	4.51	382,320.00
Washington.....	97,189	1,810,625.00	9.68	324,684.00	4,016,425.00	18.17	950,850.00
Wheeler.....	20,827	4,027,465.00	41.41	430,847.00	1,881,920.00	8.81	186,896.00
Yamhill.....	118,712	4,294,515.00	86.18	281,827.00	2,260,016.00	8.02	997,615.00
State.....	8,073,277.90	\$ 67,874,464.00		\$ 10,088,156.97	\$ 162,996,289.00		\$ 18,468,970.00

* Includes non-tillable lands.

TABLE X—Continued.

County	Town and city lots		Improvements on town and city lots		Improvements on lands not decided or patented		Railroad bed and right-of-way		Irrigation canals, ditches and rights-of-way; power lines	
	As equalized by county board	Value	As equalized by county board	Value	As equalized by county board	Value	No. miles	Value	As equalized by county board	Value
Baker	\$ 2,924,560 00	\$ 9,795 00	\$ 9,795 00	\$ 107,745 00	\$ 1,022,850 00	\$ 1,022,850 00	128.80	\$ 1,022,850 00	\$15,581 91	\$
Benton	2,878,550 00	853,420 00	853,420 00	107,745 00	859,640 00	859,640 00	47.97	859,640 00	7,497 18	
Blackman	2,800,778 00	1,505,197 00	1,505,197 00	107,745 00	1,202,245 00	1,202,245 00	68	1,202,245 00	19,150 66	
Clatsop	2,479,181 00	648,023 00	648,023 00	17,150 00	486,850 00	486,850 00	72.50	486,850 00	6,026 52	
Columbia	2,890,480 00	294,180 00	294,180 00	661,750 00	2,190,100 00	2,190,100 00	1.110	2,190,100 00		
Coos	2,698,142 00	897,420 00	897,420 00	16,465 00	184,900 00	184,900 00	47	184,900 00	8,984 04	869,000 00
Crook	2,118,725 00	188,780 00	188,780 00	65,919 00	38,045 00	38,045 00				
Curry	46,505 00	38,870 00	38,870 00	38,045 00	38,045 00	38,045 00				
Douglas	700,395 00	151,855 00	151,855 00	38,045 00	551,700 00	551,700 00	115.15	551,700 00	28,068 33	
Gilliam	150,150 00	227,850 00	227,850 00	22,795 00	89 00	89 00	89 00	89 00	9,478 86	
Grant	58,941 00	187,043 00	187,043 00	24,795 00	14,410 00	14,410 00	8	14,410 00	1,800 00	
Harney	82,235 00	76,840 00	76,840 00	9,995 00						
Hood River	270,892 00	924,060 00	924,060 00	9,995 00	858,575 00	858,575 00	43.40	858,575 00	8,953 34	57,200 00
Jackson	2,137,701 00	2,027,481 00	2,027,481 00	9,575 00	1,868,840 00	1,868,840 00	82.78	1,868,840 00	22,569 94	
Josephine	588,895 00	764,940 00	764,940 00	184,408 00	1,118,860 00	1,118,860 00		1,118,860 00	80,166 01	
Klamath	591,918 00	916,875 00	916,875 00	17,380 00	15,225 00	15,225 00		15,225 00		
Lake	41,565 00	118,038 00	118,038 00	15,110 00						
Lane	1,558,870 00	1,455,445 00	1,455,445 00	134,700 00	1,416,400 00	1,416,400 00	95.90	1,416,400 00	14,873 80	
Lincoln	287,393 00	1,107,050 00	1,107,050 00	94,640 00	94,640 00	94,640 00	48	94,640 00	4,780 00	
Linn	922,728 00	1,307,865 00	1,307,865 00	10,950 00	1,307,865 00	1,307,865 00	188	1,307,865 00	13,786 23	
Malheur	586,410 00	1,194,430 00	1,194,430 00	11,880 00	1,155,400 00	1,155,400 00	93.76	1,155,400 00	5,807 17	166,600 00
Marion	8,129,010 00	8,811,415 00	8,811,415 00	60,115 00	2,094,580 00	2,094,580 00	140	2,094,580 00	14,547 07	
Morrow	241,115 00	8,415,580 00	8,415,580 00	16,815 00	1,044,800 00	1,044,800 00	46.05	1,044,800 00	16,053 80	
Multnomah	119,498,182 00	89,341,810 00	89,341,810 00	16,815 00	8,413,400 00	8,413,400 00	112.90	8,413,400 00	30,264 76	
Polk	298,940 00	304,340 00	304,340 00	81,880 00	704,800 00	704,800 00	72.87	704,800 00	9,564 99	
Sherman	81,740 00	304,090 00	304,090 00	24,890 00	688,800 00	688,800 00	76.48	688,800 00	9,128 66	
Tillamook	301,698 00	114,550 00	114,550 00	1,430 00	1,440 00	1,440 00	37	1,440 00	697 14	
Umatilla	1,413,038 00	1,681,001 00	1,681,001 00	98,305 00	5,481,482 70	5,481,482 70	281.16	5,481,482 70	28,494 85	
Union	477,900 00	818,555 00	818,555 00	17,978 00	771,536 00	771,536 00	122.55	771,536 00	6,265 87	
Walla	188,465 00	740,806 00	740,806 00	54,470 00	297,520 00	297,520 00	47.60	297,520 00	5,000 00	
Wallowa	498,410 00	306,996 00	306,996 00	64,575 00	648,026 00	648,026 00	97.73	648,026 00	7,598 42	
Washington	342,035 00	398,982 00	398,982 00	11,750 00	448,220 00	448,220 00	61.42	448,220 00	7,297 63	
Wheeler	28,270 00	72,725 00	72,725 00	14,560 00						
Yamhill	550,216 00	827,640 00	827,640 00	35,060 00	608,220 00	608,220 00	58.17	608,220 00	10,369 46	
State	\$ 145,551,415 00	\$ 60,955,931 00	\$ 60,955,931 00	\$ 1,899,998 00	\$ 338,541,978 70	\$ 338,541,978 70	2,219.88	\$ 338,541,978 70		\$ 582,800 00

1 Includes fifty-eight miles logging road, value \$913,300; rolling stock, \$154,500.

TABLE X—Continued.

County	Telegraph and telephone lines			Street railway bed			Railroad rolling stock
	As equalized by county board			As equalized by county board			
	No. miles	Value	Av. value	No. miles	Value	Av. value	
Baker	450.45	\$ 78,580 00	\$ 174 45				\$ 143,460 00
Benton	407	15,935 00	39 15				18,870 00
Blackamas	194	47,940 00	247 11				92,215 00
Clatsop	316.50	5,290 00	16 46	8.50	7,500 00	2,142 86	90,601 00
Columbia	477	87,140 00	77 86				804,520 00
Cooks	313	6,404 00	20 46				89,495 00
Crook	54	3,045 00	56 39				
Curry	52	2,120 00	40 77				
Douglas	678.85	124,195 00	182 95				270,645 00
Gilliam	209.10	49,285 00	235 70				45,200 00
Grant	185	5,490 00	29 67				1,600 00
Harney	68	1,315 00	19 84				
Hood River	27.15	3,865 00	142 86				43,345 00
Jackson	187	78,500 00	419 78				186,808 00
Josephine							119,635 00
Klamath		8,745 00					
Lake	380	5,079 00	13 02				
Lane	228.15	64,185 00	281 83	2.50	5,000 00	2,000 00	172,080 00
Lincoln	224	3,899 00	17 41				22,983 00
Linn	400	125,855 00	314 64	.75	3,000 00	4,000 00	159,225 00
Malheur	188.02	17,915 00	96 28				29,010 00
Marion	712	245,280 00	344 49	11	86,000 00	7,818 18	160,685 00
Morrow	173.10	13,745 00	79 40				68,878 00
Multnomah	547.98	1,065,480 00	1,944 44	254.26	2,631,720 00	10,311 77	1,468,250 00
Polk	178.50	20,704 00	115 99				77,170 00
Sherman	87.26	14,295 00	163 84				80,130 00
Tillamook	215	6,780 00	277 72				
Umatilla	567.33	157,560 00	92 26				481,443 00
Union	890.80	86,010 00	96 14				84,540 00
Walla Walla	185.50	7,200 00	38 14				
Wasco	204	80,660 00	150 29				52,110 00
Washington	129	13,914 00	107 86				86,324 00
Wheeler	119	2,165 00	18 19				
Yamhill	155.77	18,960 00	121 65				53,310 00
State	8,663.95	\$ 2,305,594 00		273.01	\$ 2,728,220 00		\$ 4,250,861 00

TABLE X—Continued.

County	Steamboats, sail-boats, stationary engines, manufacturing machinery		Merchandise and stock in trade		Farming implements, wagons, carriages, etc.		Money		Notes and accounts		Shares of stock	
	As equalized by county board		As equalized by county board		As equalized by county board		As equalized by county board		As equalized by county board		As equalized by county board	
	Value	Value	Value	Value	Value	Value	Value	Value	Value	Value	Value	Value
Baker	\$ 254,935 00	\$ 437,340 00	\$ 77,075 00	\$ 41,245 00	\$ 46,645 00	\$ 220,250 00						
Benton	19,320 00	137,895 00	82,440 00	15,610 00	60,250 00	50,840 00						
Clackamas	661,980 00	690,515 00	60,850 00	6,705 00								
Clatsop	109,900 00	926,762 00	23,125 00	131,700 00	1,800 00	210,500 00						
Columbia	571,510 00	196,520 00	41,000 00	81,239 00	417,959 00							
Coos	889,843 00	828,760 00	41,960 00	53,770 00	236,595 00							
Crook	38,160 00	130,190 00	63,173 00	245,023 00								
Curry	56,154 00	33,188 00	15,174 00	5,462 00	27,311 00							
Douglas	511,315 00	496,610 00	181,915 00	83,190 00	249,580 00	123,515 00						
Gilliam	29,715 00	162,287 00	142,066 00	5,000 00	190,883 00	173,060 00						
Grant	86,648 00	95,810 00	44,855 00	83,883 00								
Harney	13,760 00	44,400 00	82,635 00		21,550 00	62,700 00						
Hood River	60,075 00	198,081 00	88,350 00	8,845 00	6,900 00	15,875 00						
Jackson	230,741 00	475,001 00	122,238 00	422,696 00	192,385 00	17,000 00						
Josephine	415,125 00	831,530 00	64,230 00	20,400 00	132,637 00	8,033 00						
Klamath	41,740 00	113,610 00	56,635 00	8,625 00	37,000 00	93,325 00						
Lake	16,020 00	86,975 00	55,245 00	85,844 00	36,349 00	19,620 00						
Lane	194,070 00	511,555 00	147,075 00	156,270 00	468,990 00	304,360 00						
Lincoln	23,335 00	61,025 00	11,412 00	9,332 00	30,889 00							
Linn	207,910 00	607,455 00	180,070 00	179,335 00	561,410 00	96,300 00						
Malheur	10,960 00	105,970 00	60,075 00	14,350 00		70,960 00						
Marion	644,930 00	1,170,933 00	191,354 00	1,244,006 00		60,339 00						
Morrow	25,890 00	172,435 00	72,195 00	44,610 00	167,970 00	125,000 00						
Multnomah	5,766,430 00	14,394,220 00	531,610 00	12,510,285 00	5,027,530 00	103,520 00						
Polk	137,945 00	277,006 00	71,635 00	42,980 00	80,355 00							
Sherman	17,655 00	124,585 00	83,170 00	112,615 00		39,000 00						
Tillamook	84,690 00	130,675 00	22,385 00	8,525 00	28,755 00	415,110 00						
Umatilla	104,000 00	619,405 00	193,065 00	118,615 00	689,875 00	152,320 00						
Union	119,545 00	334,085 00	103,365 00	39,140 00	130,255 00	180,175 00						
Wallowa	65,455 00	196,840 00	72,390 00	19,665 00	548,645 00							
Wasco	172,775 00	296,545 00	95,390 00	173,810 00	62,035 00	73,300 00						
Washington	139,950 00	254,025 00	155,125 00	211,845 00		47,675 00						
Wheeler	13,075 00	89,955 00	3,225 00	8,500 00		603,925 00						
Yamhill	131,855 00	430,435 00	133,025 00	172,485 00								
State	\$ 11,355,121 00	\$ 23,793,763 00	\$ 3,270,622 00	\$ 16,314,945 00	\$ 5,337,903 00	\$ 8,779,654 00						

* Includes notes and accounts.

TABLE X—Continued.

County	Household furniture, watches, jewelry, etc.			Horses and mules			Cattle			Sheep and goats		
	As equalized by county board			As equalized by county board			As equalized by county board			As equalized by county board		
	Value	Number	Av. value	Value	Number	Av. value	Value	Number	Av. value	Value	Number	Av. value
Baker	\$ 144,965 00	7,949	\$ 23 71	\$ 188,450 00	38,935	\$ 277,200 00	\$ 8 17	115,570	\$ 174,385 00	1 51		
Benton	56,125 00	2,111	46 92	96,835 00	6,938	70,970 00	11 86	20,858	39,910 00	2 17		
Blackamas	31,635 00	1,269	61 63	78,215 00	6,938	64,665 00	18 29	4,735	10,285 00	4 91		
Clatsop	63,960 00	917	38 66	35,440 00	2,872	63,115 00	18 49	1,523	4,591 00	2 56		
Columbia	108,229 00	1,798	72 16	122,961 00	6,375	122,961 00	20 76	1,798	4,591 00	2 56		
Coos	169,662 00	2,865	40 03	94,670 00	18,487	178,366 00	18 22	1,798	10,817 00	1 51		
Crook	47,519 00	10,106	20 91	211,314 00	80,862	810,896 00	10 07	102,880	176,645 00	1 72		
Curry	24,210 00	773	41 14	41,140 00	6,381	91,840 00	17 16	22,666	47,386 00	2 09		
Douglas	293,020 00	5,617	58 28	318,020 00	21,375	293,020 00	18 24	65,806	301,555 00	2 98		
Gilliam	45,835 00	5,552	66 02	418,860 00	4,251	63,967 00	16 22	61,064	130,551 00	1 97		
Grant	36,965 00	6,184	72 36	167,241 00	29,613	885,288 00	11 82	117,866	256,554 00	2 00		
Harney	23,570 00	6,254	37 04	181,850 00	44,448	440,480 00	10 00	69,968	119,968 00	2 00		
Hood River	41,740 00	992	25 00	42,869 00	973	18,421 00	18 79	196	38,651 00	1 64		
Jackson	227,237 00	4,603	42 73	258,000 00	10,114	194,785 00	19 65	10,988	28,651 00	2 62		
Josephine	163,380 00	1,990	66 26	111,980 00	6,708	104,185 00	19 13	1,718	7,477 00	4 35		
Klamath	51,460 00	2,497	67 19	167,754 00	6,401	196,896 00	30 06	4,965	9,911 00	8 00		
Lake	38,760 00	5,811	19 06	104,430 00	27,116	273,070 00	10 07	100,823	302,570 00	3 01		
Lane	228,400 00	6,888	40 46	278,665 00	6,218	240,975 00	11 43	86,364	71,550 00	1 97		
Lincoln	48,681 00	894	35 41	83,060 00	6,218	76,216 00	14 63	86,364	18,925 00	1 76		
Linn	275,320 00	8,006	61 08	288,920 00	23,443	378,135 00	16 18	87,866	112,870 00	2 98		
Malheur	46,420 00	8,973	24 06	215,900 00	32,098	391,045 00	13 18	189,760	416,280 00	2 00		
Marion	580,056 00	7,646	78 37	561,760 00	15,698	833,886 00	19 53	35,571	78,663 00	2 98		
Morrow	68,020 00	4,619	59 09	272,885 00	4,781	67,861 00	14 34	149,645	849,468 00	2 84		
Multnomah	5,543,806 00	7,980	76 76	608,865 00	9,998	264,085 00	26 44	1,748	6,985 00	3 89		
Polk	140,906 00	4,843	37 80	188,070 00	7,674	97,975 00	13 64	85,576	66,530 00	1 87		
Sherman	53,580 00	6,849	40 74	258,900 00	7,961	81,960 00	16 88	9,413	26,288 00	3 00		
Tillamook	37,770 00	1,898	49 63	66,405 00	9,990	189,805 00	14 15	1,678	2,405 00	1 43		
Umatilla	69,570 00	14,769	50 37	743,800 00	12,676	188,490 00	11 96	165,604	894,415 00	2 84		
Union	162,290 00	8,363	27 68	231,800 00	12,610	146,585 00	11 64	9,448	18,445 00	1 43		
Walla	90,485 00	9,192	40 92	406,000 00	28,215	474,293 00	16 81	153,898	585,040 00	3 60		
Wasco	181,310 00	6,896	26 09	224,445 00	8,614	90,900 00	10 66	115,969	174,485 00	1 50		
Washington	201,885 00	6,186	60 21	372,370 00	18,866	260,446 00	18 74	10,890	19,660 00	1 81		
Wheeler	2,200 00	8,488	28 42	97,327 00	18,669	260,446 00	15 00	100,415	198,009 00	1 92		
Yamhill	328,885 00	6,090	53 54	447,570 00	11,803	234,505 00	17 83	88,630	85,110 00	2 58		
State	\$ 8,779,654 00	177,284	\$ 8,071,401 00	\$ 6,648,167 00	488,971			1,728,041	\$ 3,919,708 00			

TABLE X—Concluded.

County	Swine			Dogs			Total value of taxable property as equalized by the State board of equalization	Total taxable property, as equalized by the State board of equalization
	As equalized by county board			As equalized by the county board				
	Number	Value	Av. value	Number	Value	Av. value		
Baker	3,522	\$ 12,595 00	\$ 3 58	12	\$ 380 00	\$ 29 17	\$ 9,662,380 00	\$ 14,654,292 12
Benton	1,303	3,650 00	2 80	1	5 00	5 00	5,113,480 00	10,886,089 14
Clackamas	1,049	4,125 00	3 93				22,860,636 00	20,087,487 76
Clatsop	312	631 00	2 02				8,732,420 00	14,654,292 12
Columbia	1,249	5,800 00	4 64	90	730 00	8 11	15,514,488 00	6,998,187 88
Coos	2,265	3,473 00	1 53	496	8,497 00	7 06	14,248,014 00	12,861,873 06
Crook	1,540	4,402 00	2 86	3	150 00	50 00	7,070,254 00	7,367,047 76
Curry	998	2,666 00	2 57				8,363,473 00	2,980,866 42
Douglas	5,663	18,720 00	3 37	25	1,140 00	46 60	23,888,500 00	21,473,009 81
Gilliam	1,823	9,823 00	5 11				6,873,647 00	5,742,096 06
Grant	1,062	2,816 00	2 68	46	186 00	4 04	3,664,675 00	4,496,004 73
Harney	1,639	1,912 00	2 29				2,500,428 00	7,636,487 96
Hood River	143	12,973 00	2 99				2,570,268 00	5,861,712 86
Jackson	4,116	7,043 00	3 15	5	105 00	21 00	26,685,249 00	17,944,018 92
Josephine	1,590	7,043 00	4 43	8	112 00	37 83	8,212,762 00	6,961,339 64
Klamath	1,168	4,026 00	3 45				7,105,944 00	9,480,516 63
Lake	848	6,696 00	2 00				4,309,578 00	5,682,272 66
Lane	6,494	18,466 00	2 87	27	770 00	28 62	19,181,315 00	26,676,774 75
Lincoln	663	1,551 00	2 37	23	723 00	31 43	4,158,062 00	3,828,067 37
Linn	10,802	37,155 00	3 44	1,916	14,216 00	7 42	21,223,886 00	28,291,736 50
Malheur	1,481	7,165 00	5 00				4,212,206 00	4,904,698 50
Marion	7,108	24,824 00	3 42				31,658,856 00	34,038,822 55
Morrow	1,866	6,241 00	4 57				7,732,299 00	6,378,540 59
Multnomah	1,414	6,735 00	4 76	4	60 00	15 00	296,187,737 00	190,096,973 46
Polk	8,946	10,880 00	2 74	69	1,805 00	26 16	10,075,000 00	16,867,377 78
Sherman	1,561	7,025 00	4 50	347	1,975 00	5 69	6,381,075 00	6,682,377 66
Tillamook	1,234	4,055 00	3 29				11,524,968 00	6,576,473 60
Umatilla	8,892	12,590 00	2 23	2	10 00	5 00	26,159,227 70	30,803,869 16
Union	6,210	12,505 00	2 40				7,109,835 00	13,986,621 86
Wallowa	9,383	32,480 90	3 46				7,223,296 00	4,844,866 11
Wasco	6,249	14,076 00	2 68				5,927,346 00	10,706,567 96
Washington	2,245	12,480 00	5 54				12,553,668 00	16,628,124 20
Wheeler							2,690,472 00	3,170,110 00
Yamhill	6,541	24,815 00	3 79	1,202	8,406 00	6 99	12,235,570 00	20,167,114 67
State	97,144	\$ 327,608 00	---	4,270	\$ 34,238 00	---	\$ 598,133,963 70	\$ 598,133,963 70

TABLE XI.

Statement of the summaries of the assessment rolls of the several counties of the State of Oregon for the year 1909, as equalized by the County Boards of Equalization and by the Board of State Tax Commissioners.

(COMPILED BY THE BOARD OF STATE TAX COMMISSIONERS.)

County	Tillable lands			Non-tillable lands			Improvements on decided or pat- ented lands
	As equalized by county board			As equalized by county board			
	Number of acres	Value	Av. value	Number of acres	Value	Av. value	
Baker	96,997.96	\$ 1,978,860.00	\$ 20.40	464,712.69	\$ 1,428,175.00	\$ 3.07	\$ 18,840.00
Benton	65,504	1,950,705.00	29.78	704,860	2,248,389.00	14.96	819,857.00
Blackamas	92,439	5,487,680.00	59.82	631,399	7,048,000.00	11.06	1,729,250.00
Clatsop	5,359	99,233.00	18.52	491,185.86	3,872,708.00	7.88	1,192,580.00
Columbia	11,285	678,575.00	60.13	400,897	9,417,720.00	23.49	466,948.00
Coco	16,702.25	946,867.00	56.66	769,738.63	7,451,065.00	9.68	579,540.00
Crook	70,986	418,680.00	5.88	1,899,856	4,888,992.00	3.61	201,761.00
Curry	8,394	138,011.00	89.19	292,907	2,514,724.00	8.89	134,600.00
Douglas	98,440	8,061,940.00	82.45	1,968,865	18,656,680.00	7.81	768,015.00
Gilliam	242,432	8,565,709.00	14.71	1,906,849	18,656,680.00	7.81	768,015.00
Grant	38,172	588,921.00	16.25	757,316	2,186,219.00	2.89	244,799.00
Harney	845,946	8,297,960.00	9.45	591,571	1,214,420.00	2.05	287,220.00
Hood River	22,180	2,852,820.00	128.62	104,791	1,253,400.00	11.96	335,225.00
Jackson	108,511	6,065,838.00	55.79	1,076,801	10,594,492.00	9.84	908,873.00
Josephine	19,476	756,720.00	38.85	895,066	3,408,860.00	8.61	885,290.00
Klamath	88,789	1,198,104.00	13.44	1,002,198	6,223,586.00	6.21	276,210.00
Lake	171,278	1,678,568.00	9.80	822,070	8,546,814.00	4.31	150,580.00
Lane	117,963	2,647,680.00	22.44	1,391,935	9,487,395.00	6.82	763,460.00
Lincoln	6,506	166,072.00	25.37	389,895	2,988,818.00	8.65	99,465.00
Linn	189,053	5,534,405.00	29.27	794,555	9,045,190.00	12.55	1,047,175.00
Malheur	114,863.68	8,154,145.00	27.46	448,387.78	561,615.00	1.25	2,159,165.00
Marion	255,781	16,442,601.00	80.17	680,258	2,916,420.00	4.28	809,290.00
Morrow	281,704	8,248,299.00	12.80	165,638	2,807,250.00	16.94	2,898,006.00
Multnomah	281,704	6,619,410.00	23.50	189,892	352,535.00	2.52	544,830.00
Polk	291,704	4,087,825.00	14.98	573,140	9,474,365.00	16.58	199,966.00
Sherman	369,478	1,007,805.00	71.73	669,662	8,734,487.00	5.63	1,808,175.00
Tillamook	14,048	18,459,750.00	39.58	506,579	1,697,055.00	8.35	1,889,550.00
Umatilla	160,645	6,847,560.00	68.29	448,941	2,114,020.00	4.71	1,844,555.00
Union	78,767	1,964,040.00	25.02	439,704	1,884,600.00	8.16	498,560.00
Wallowa	141,080	2,151,425.00	15.26	856,628.63	5,067,590.00	8.16	498,560.00
Wasco	101,177.81	5,848,015.00	52.86	452,068	2,558,094.00	5.66	1,178,220.00
Washington	21,707	230,706.00	10.63	287,329	2,396,175.00	8.34	1,039,685.00
Yamhill	121,117	4,331,029.00	40.71	19,238,638.59	\$ 189,815,988.00	\$ 7.27	\$ 20,637,407.00
Totals	4,548,638.985	\$ 186,460,188.00	\$ 29.78				

* Includes some improvements.

* Includes non-tillable lands.

1 Includes some improvements.

2 Includes non-tillable lands.

TABLE XI—Continued.

County	Town and city lots		Improvements on town and city lots		Improvements not decided or patented		Railroad bed and right-of-way		Irrigation canals, ditches and right-of-way; power lines		
	As equalized by county board	Value	As equalized by county board	Value	As equalized by county board	Value	As equalized by county board	No. of miles	Value	As equalized by county board	Value
Baker	\$ 1 2,254,145 00		\$ 3,175 00		\$ 90,635 00		\$ 1,960,645 00	156.43		\$	
Benton	1,176,809 00		423,609 00		100 00		1,118,170 00	63			
Blackamas	2,846,170 00		912,880 00		19,175 00		2,487,660 00	67.68			
Clatsop	2,479,720 00		670,721 00		19,175 00		2,002,800 00	86.21			
Columbia	2,414,868 00		328,195 00		19,010 00		2,002,800 00	110.75			
Coos	2,732,864 00		1,006,280 00		19,010 00		2,002,800 00	46.50			387,500 00
Crook	184,926 00		209,668 00		65,769 00						
Curry	48,840 00		24,025 00		16,250 00		4,062,280 00	157.90			
Douglas	1,162,075 00		1,186,175 00		188,280 00		2,087,000 00	91.80			
Gilliam	145,300 00		271,123 00		15,325 00		14,400 00	8			
Grant	60,728 00		144,812 00		32,207 00						
Harney	80,245 00		195,210 00		18,185 00						
Hood River	628,395 00		424,185 00		18,185 00		1,023,180 00	43.35			
Jackson	1,980,018 00		1,969,085 00		82,781 00		2,325,300 00	82.78			
Josephine	597,685 00		792,885 00		192,680 00		1,297,980 00	52.92			
Klamath	928,983 00		391,431 00		19,015 00		18,650 00	4			
Lake	199,610 00		288,890 00		26,280 00						
Lane	2,297,085 00		1,737,980 00		27,285 00		1,613,770 00	124.30			
Linn	813,821 00		1,05,870 00		21,075 00		249,000 00	41.50			
Linn	1,304,115 00		1,310,610 00		19,610 00		2,288,500 00	187.75			179,900 00
Malheur	856,128 00		208,602 00		12,875 00		2,303,680 00	26.76			
Marion	3,701,833 00		8,555,765 00		54,815 00		2,297,150 00				
Morrow	3,261,795 00		488,865 00		10,400 00		1,558,750 00	65.05			
Multnomah	126,631,917 00		43,660,155 00		92.88		3,213,900 00	92.88			6 3,478,850 00
Polk	483,685 00		671,515 00		89,740 00		1,154,920 00	73.67			
Sherman	79,165 00		189,605 00		6,265 00		688,980 00	75.48			
Tillamook	374,267 00		118,470 00		1,280 00		23,800 00	7			
Umatilla	2,222,513 00		2,232,513 00		184,045 00		7,974,797 50	230.20			288,440 00
Union	1,070,100 00		1,461,860 00		15,880 00		2,880,740 00	119.06			
Walla	289,880 00		323,935 00		46,990 00		888,380 00	46.375			
Wasco	984,040 00		949,655 00		21,745 00		1,369,600 00	70.84			
Washington	638,715 00		548,985 00		21,425 00		721,460 00	82.29			
Wheeler	48,000 00		99,945 00		13,880 00						
Yamhill	700,855 00		1,207,600 00		61,795 00		962,460 00	68.17			
Totals	\$ 158,632,202 00		\$ 68,119,859 00		\$ 1,800,951 00		\$ 45,199,822 50	2,218.795		\$	\$ 4,389,100 00

1 Includes some improvements.
2 Includes some property on leased lands.
3 Includes platted acreage.
4 Includes 55.75 miles logging railroad; value, \$352,800 00.
5 Includes 55.75 miles logging railroad; value, \$352,800 00.
6 Franchises.

¹ Includes some improvements.
miles logging railroad; value, \$382,800 00.

³ Includes some property on leased lands.
⁶ Franchises.

⁴ Includes platted acreage.

⁵ Includes 55.75

TABLE XI—Continued.

County	Telegraph and telephone lines		Street railway bed		Railroad rolling stock		Steamboats, sailing boats, stationary engines and machinery	
	As equalized by county board		As equalized by county board		As equalized by county board		As equalized by county board	
	No. of miles	Value	No. of miles	Value	Value	Value	Value	Value
Baker	478.25	\$ 90,850 00			\$ 150,555 00	\$ 267,275 00		
Benton	391	0,440 00			31,320 00	31,320 00		
Blackamas	30.15	58,897 00			86,250 00	1,089,888 00		
Clatsop	341	3,447 00	8.50	7,500 00	90,601 00	115,965 00		
Columbia	37	46,963 00			280,600 00	457,001 00		
Coos	340	7,073 00			45,925 00	414,675 00		
Crook	768	6,161 00				39,380 00		
Curry	102	8,000 00				94,265 00		
Douglas	418.875	143,110 00			409,485 00	383,600 00		
Gilliam	204.79	44,874 00			178,865 00	32,860 00		
Grant	184	3,329 00			1,600 00	33,740 00		
Harney	68	3,945 00				58,645 00		
Hood River	27	37,200 00				202,940 00		
Jackson	233.50	136,100 00			86,290 00	310,815 00		
Josephine	136	99,860 00			231,584 00	368,975 00		
Klamath	491	24,915 00			159,250 00			
Lake	408	30,930 00				63,440 00		
Lane	223.15	94,625 00	4.	8,000 00		22,200 00		
Lincoln	266.50	6,625 00			191,795 00	180,345 00		
Linn		161,620 00			23,700 00	35,044 00		
Malheur	368.24	27,260 00	.75	7,000 00	272,500 00	230,500 00		
Marion	193.45	224,932 00			36,380 00	29,275 00		
Morrow	23	23,885 00			195,235 00	632,000 00		
Multnomah	492.54	1,064,880 00			125,080 00	32,075 00		
Polk	29,800 00	29,800 00	215.14	4,196,915 00	270,780 00	8,007,500 00		
Sherman	87.25	14,060 00			109,860 00	198,130 00		
Tillamook	865	8,680 00			80,120 00	16,950 00		
Umatilla	572	67,280 00			4,800 00	100,945 00		
Union	402.71	94,678 00			633,260 00	10 178,065 00		
Walla	231	10,040 00			260,560 00	66,600 00		
Wasco	163.25	46,460 00			89,125 00	168,480 00		
Washington	9.313 00	46,460 00			186,280 00	143,755 00		
Wheeler	140	8,400 00			81,190 00	30,550 00		
Yamhill	190.77	31,027 40			79,695 00	137,705 00		
Totals	8,666.945	\$ 2,577,026 40	223.39	\$ 4,310,425 00	\$ 4,210,395 00	\$ 14,422,600 00		

* Includes logging road rolling stock.

* Includes street railway rolling stock.

* Includes sawlogs and lumber; value, \$17,970.00

TABLE XI—Continued.

County	Merchandise and stock in trade		Farming implements, wagons, carriages, etc.		Money		Notes and accounts		Shares of stock	
	As equalized by county board	Value	As equalized by county board	Value	As equalized by county board	Value	As equalized by county board	Value	As equalized by county board	Value
Baker	\$ 417,025 00	\$	\$ 89,420 00	\$	\$ 35,735 00	\$	\$ 81,345 00		\$ 217,170 00	\$
Benton	214,110 00		51,100 00		58,100 00		69,845 00		55,000 00	
Blackamas	401,465 00		156,880 00				53,080 00		56,885 00	
Clatsop	833,423 00		22,505 00				800 00		833,150 00	
Columbia	183,516 00		37,028 00		36,969 00		236,594 00		8,605 00	
Cooks	349,315 00		42,500 00		10,600 00		252,886 00		135,969 00	
Crook	125,461 00		68,174 10				505,436 00		135,550 00	
Curry	27,570 00		19,495 00		4,645 00		14,600 00			
Douglas	573,410 00		146,180 00				396,555 00		161,410 00	
Gilliam	172,240 00		157,500 00		43,572 00		185,135 00		75,000 00	
Grant	94,665 00		55,298 00				81,508 00		60,800 00	
Harney	136,425 00		64,975 00		8,250 00		32,950 00		57,000 00	
Hood River	210,425 00		37,080 00		40,255 00		14,515 00		123,880 00	
Jackson	371,518 00		134,335 00		278,174 00		201,708 00		140,205 00	
Josephine	290,970 00		57,825 00		15,450 00		139,685 00		8,500 00	
Klamath	174,890 00		57,925 00		10,760 00		239,977 00		243,702 00	
Lake	152,490 00		58,730 00		42,010 00		144,490 00		361,372 00	
Lane	661,415 00		183,330 00		197,865 00		479,010 00		386,430 00	
Lincoln	63,933 00		8,794 00		3,933 00		18,431 00		9,855 00	
Linn	648,840 00		213,855 00		128,385 00		573,665 00		180,100 00	
Malheur	121,145 00		56,830 00				108,790 00		182,871 00	
Morrow	1,162,333 00		211,195 00		11,812,130 00		258,140 00		136,100 00	
Multnomah	245,300 00		187,976 00		73,433 00				7,709,870 00	
Polk	14,121 161 00		675,515 00		11 9,774,730 00					
Sherman	262,615 00		82,625 00		67,940 00				91,440 00	
Tillamook	140,130 00		97,930 00				54,805 00			
Tillamook	105,025 00		27,750 00				111,530 00			
Umatilla	759,610 00		355,135 00				59,395 00			
Union	576,345 00		165,365 00		245,515 00		1,085,485 00		727,850 00	
Walla	217,730 00		82,000 00		43,645 00		395,065 00		269,280 00	
Wasco	379,405 00		192,505 00		51,555 00		562,590 00		100,410 00	
Washington	294,315 00		173,865 00		180,005 00		62,360 00		845,330 00	
Wheeler	91,628 00		17,995 00		10,040 00		199,330 00		76,638 00	
Yamhill	533,385 00		147,070 00		17,725 00		137,731 00		76,500 00	
Totals	\$ 24,384,403 00	\$	\$ 4,096,536 00	\$	\$ 12,801,980 00	\$	\$ 7,899,161 00	\$	\$ 12,754,476 00	\$

11 Includes notes and accounts.

12 Includes money.

TABLE XI—Continued.

County	Household furniture, watches, jewelry, etc.			Horses and mules			Cattle			Sheep and goats		
	As equalized by county board			As equalized by county board			As equalized by county board			As equalized by county board		
	Value	Number	Av. value	Value	Number	Av. value	Value	Number	Av. value	Value	Number	Av. value
Baker	\$ 189,980.00	8,756	\$ 221,965.00	\$ 25.35	28,700	\$ 245,605.00	\$ 8.55	127,737	\$ 296,815.00	\$ 2.24	2.24	
Benton	77,640.00	1,729	157,414.00	91.04	4,971	87,589.00	17.62	19,588	41,083.00	2.10	2.10	
Blackamas	155,810.00	6,424	289,115.00	45.01	12,982	204,810.00	15.80	17,099	26,750.00	1.56	1.56	
Clatsop	75,080.00	1,625	48,180.00	47.00	4,385	55,292.00	12.61	1,738	2,056.00	1.82	1.82	
Columbia	109,027.00	1,825	115,517.00	63.95	6,948	141,933.00	20.43	1,704	3,667.00	2.15	2.15	
Cook	168,455.00	2,392	94,965.00	39.70	18,487	187,545.00	13.91	6,896	12,733.00	2.00	2.00	
Crook	44,592.00	10,105	224,740.00	22.24	81,067	823,714.00	10.42	113,950	188,298.00	2.00	2.00	
Dallas	18,760.00	7,720	31,974.00	44.41	4,824	75,935.00	15.72	18,120	40,351.00	1.65	1.65	
Douglas	300,735.00	5,578	889,610.00	60.88	18,435	260,410.00	14.13	46,489	167,090.00	2.51	2.51	
Gilliam	50,355.00	5,737	419,875.00	73.19	8,270	55,885.00	17.09	84,000	246,935.00	2.94	2.94	
Grant	48,916.00	7,225	225,098.00	31.57	28,668	419,168.00	14.62	123,476	416,063.00	3.87	3.87	
Harney	56,780.00	6,468	227,080.00	35.00	43,418	725,970.00	13.99	96,810	287,430.00	3.00	3.00	
Hood River	86,485.00	1,177	81,125.00	68.93	10,971	17,635.00	22.78	13,120	81,456.00	2.72	2.72	
Jackson	240,919.00	4,536	270,770.00	59.69	10,971	184,685.00	16.88	13,120	81,456.00	2.66	2.66	
Josephine	144,730.00	1,901	100,170.00	61.08	5,027	68,000.00	12.53	1,462	3,885.00	2.17	2.17	
Klamath	37,105.00	5,373	201,065.00	37.62	14,292	179,265.00	12.38	6,299	18,674.00	3.01	3.01	
Lake	32,065.00	6,775	214,060.00	31.67	43,210	726,705.00	15.14	108,204	325,410.00	1.90	1.90	
Lane	389,400.00	7,217	326,965.00	45.26	19,321	241,365.00	12.18	96,769	69,940.00	1.08	1.08	
Lincoln	26,720.00	917	26,714.00	29.13	5,114	53,173.00	10.40	8,670	8,995.00	1.87	1.87	
Linn	311,865.00	8,240	566,080.00	68.28	22,388	892,975.00	17.56	37,884	107,140.00	2.87	2.87	
Malheur	55,010.00	3,213	273,216.00	83.26	24,838	320,215.00	17.27	160,799	497,335.00	3.09	3.09	
Marion	552,410.00	7,655	550,630.00	71.93	15,636	272,664.00	17.44	23,514	50,789.00	2.16	2.16	
Morrow	123,575.00	5,921	453,065.00	77.36	6,583	105,620.00	18.92	164,737	575,494.00	3.72	3.72	
Multnomah	5,767,653.00	8,532	638,539.00	74.84	9,716	248,145.00	25.64	2,435	7,890.00	8.22	8.22	
Polk	150,485.00	4,739	281,685.00	59.70	7,455	125,060.00	16.78	84,529	67,220.00	1.95	1.95	
Sherman	61,775.00	6,466	423,690.00	66.21	3,490	28,010.00	18.75	10,484	31,295.00	3.00	3.00	
Tillamook	41,240.00	1,297	63,240.00	49.76	3,490	148,010.00	15.60	1,518	2,955.00	1.88	1.88	
Umatilla	100,235.00	14,500	110,135.00	70.56	13,619	265,715.00	19.66	131,108	421,290.00	8.21	8.21	
Union	214,545.00	8,237	564,860.00	68.68	18,110	390,340.00	14.62	9,762	24,790.00	2.64	2.64	
Walla Walla	216,245.00	6,458	422,190.00	47.88	21,476	422,680.00	17.27	148,658	529,630.00	3.56	3.56	
Wasco	167,115.00	6,468	329,765.00	61.06	6,905	121,295.00	18.36	111,290	387,686.00	3.08	3.08	
Washington	18,165.00	6,560	351,460.00	67.88	14,851	259,640.00	18.06	9,227	15,990.00	1.71	1.71	
Wheeler	2,660.00	3,065	140,304.00	37.97	12,092	194,420.00	16.08	96,941	347,410.00	3.62	3.62	
Yamhill	302,265.00	5,519	397,075.00	71.95	11,585	180,945.00	15.96	80,483	57,415.00	1.89	1.89	
Totals	\$ 10,492,608.00	190,963	\$10,235,596.00	\$ 53.55	592,219	\$ 7,615,609.00	\$ 15.16	1,811,960	\$ 5,255,696.00	\$ 2.90	2.90	

18 Includes office furniture and libraries.

TABLE XI—Concluded.

County	Swine			Dogs			Total	
	As equalized by county board			As equalized by county board			As equalized by county board	As equalized by State board
	Number	Value	Av. value	Number	Value	Av. value	Value	Value
Baker	8,558	9,730 00	9 73	14 1,827	\$ 14 8,985 00	\$ 9 06	\$ 10,008,500 00	\$ 16,984,420 00
Benton	1,800	4,162 00	8 47	446	8,480 00	7 74	7,774,162 00	10,158,980 00
Blackman	4,800	18,710 00	9 97				22,897,382 00	21,048,720 00
Clatsop	1,608	1,168 00	9 62				8,681,221 00	15,989,490 00
Columbia	2,928	4,518 00	4 11	752	2,767 00	8 47	14,481,865 00	11,960,860 00
Coos	2,824	4,864 00	3 09	846	3,688 00	8 48	4,811,901 00	16,214,860 00
Crook	1,632	5,080 00	3 02	14	210 00	8 24	7,910,421 00	7,968,800 00
Curry	8,427	2,761 00	3 07	267	8,680 00	30 00	3,144,256 00	2,113,840 00
Douglas	8,464	18,640 00	4 21	165	1,125 00	14 09	27,276,740 00	26,038,280 00
Gilliam	1,840	9,605 00	3 66				6,654,624 00	7,867,860 00
Grant	977	2,887 00	3 06	85	470 00	6 82	4,731,194 00	6,071,160 00
Harney	946	1,886 00	2 02	217	1,475 00	5 54	7,708,666 00	7,666,180 00
Hood River	331	11,640 00	3 89	16	840 00	17 06	7,469,670 00	7,440,540 00
Jackson	8,713	11,474 00	3 09	217	16	17 06	26,488,668 00	26,897,700 00
Josephine	1,106	8,280 00	3 92	11	210 00	19 06	8,771,170 00	8,977,160 00
Klamath	1,086	2,986 00	2 89				10,818,164 00	10,806,760 00
Lake	726	2,160 00	2 98				7,868,694 00	6,069,710 00
Lane	5,621	16,100 00	3 02	106	2,010 00	18 96	22,006,920 00	28,263,960 00
Lincoln	7,823	1,216 00	3 48	426	6,400 00	12 68	4,172,666 00	6,892,660 00
Linn	7,472	29,000 00	3 92	64	11,467 00	7 61	26,888,656 00	26,816,860 00
Malheur	881	4,420 00	3 00	1,046	15 1,060 00	1 00	6,422,700 00	6,013,810 00
Marion	5,923	20,700 00	3 49	288	4,410 00	18 52	88,668,400 00	82,448,800 00
Morrow	1,665	9,029 00	6 42				11,046,891 00	9,100,940 00
Multnomah	3,669	7,176 00	4 57	1,801	7,582 00	5 83	251,891,867 00	247,397,620 00
Polk	3,238	11,640 00	3 66	1,192	10,186 00	8 66	18,888,620 00	18,276,960 00
Sherman	1,860	9,480 00	5 02				6,661,810 00	7,060,660 00
Tillamook	1,006	3,740 00	3 72	884	3,740 00	10 27	11,767,252 50	10,940,600 00
Umatilla	6,179	27,776 00	4 49				41,917,202 50	88,966,263 80
Union	6,800	20,266 00	3 82	266	1,886 00	7 09	16,864,738 00	16,284,420 00
Walla	7,090	22,260 00	3 14				8,676,770 00	7,947,660 00
Wasco	5,253	18,160 00	3 46	68	696 00	11 00	9,647,410 00	11,810,180 00
Washington	2,068	9,669 00	4 69				16,886,866 00	17,146,960 00
Wheeler	616	1,732 00	2 82				4,096,773 00	3,313,860 00
Yamhill	4,469	16,366 00	3 66	1,846	9,130 00	6 77	14,627,618 40	16,906,276 40
Totals	90,073	\$ 323,493 00	\$ 3 59		\$ 81,861 00	\$	\$ 694,727,681 90	\$ 694,727,681 90

¹⁴ Includes 151 beehives; value, \$460—Crook County. Includes 1,094 beehives, value, \$2,040—Baker County.

¹⁵ Beehives.

TABLE XII.

Statement of the summaries of the assessment rolls of the several counties of the State of Oregon for the year 1910, as equalized by the County Boards of Equalization and the Board of State Tax Commissioners.

(COMPILED BY THE BOARD OF STATE TAX COMMISSIONERS.)

County	Tillable lands			Non-tillable lands		
	As equalized by county board			As equalized by county board		
	Number acres	Value	Av. value	Number acres	Value	Av. value
Baker.....	112,805.15	\$ 6,464,450.00	\$ 57.81	1 456,083.88	\$ 8,551,120.00	\$ 7.79
Benton.....	67,694	2,949,000.00	83.24	328,834.00	4,042,976.00	12.17
Clackamas.....	95,594.51	5,732,950.00	60.40	528,572.92	7,858,735.00	14.87
Clatsop.....	5,775.43	5,155,293.00	26.88	474,949.00	3,976,675.00	8.37
Columbia.....	12,198	746,085.00	60.70	400,368.00	9,854,705.00	23.40
Coos.....	10,240	1,066,644.00	55.29	771,005.00	7,985,868.00	10.37
Crook.....	96,015	896,530.00	9.83	1,836,101.00	5,445,859.00	4.08
Curry.....	8,507	187,080.00	9.08	290,248.00	3,077,983.00	10.59
Douglas.....	1,987,907	19,224,045.00	9.67	292,854.00	616,650.00	2.08
Gilliam.....	264,847	3,609,385.00	13.97	763,492.00	2,543,466.00	33.31
Grant.....	283,985	3,836,692.00	22.56	487,654.00	1,055,635.00	2.16
Harney.....	415,972	3,524,725.00	8.50	91,511.00	1,461,150.00	12.97
Hood River.....	38,973	5,671,075.00	188.00	1,148,382.00	11,804,174.00	9.84
Jackson.....	87,013	7,593,424.00	87.26	400,589.00	3,760,855.00	9.13
Josephine.....	50,613	3,813,265.00	7.75	668,214.00	3,276,457.00	4.90
Klamath.....	1,087,697	3,296,290.00	13.66			
Lake.....	1,164,217	1,927,528.00	1.66			
Lane.....	1,514,466	21,321,328.00	14.11			
Lincoln.....	3,989,745	6,727,385.00	14.40			
Linn.....	163,515	6,721,400.00	32.77	792,465.00	10,324,335.00	13.07
Malheur.....	185,049	4,814,085.00	26.06	528,468.00	638,000.00	1.26
Marion.....	546,694	10,194,015.00	35.90			
Morrow.....	214,270	2,088,491.00	12.62	717,571.00	3,461,556.00	4.83
Multnomah.....	18,551	23,040,300.00	125.14			
Polk.....	450,513	3,049,300.00	31.92			
Sherman.....	270,046	1,034,500.00	1.76	141,274.00	867,445.00	2.13
Tillamook.....	15,082	1,374,869.00	87.16	579,563.00	10,802,470.00	18.63
Umatilla.....	16,883.05	22,827,075.00	19.44			
Union.....	147,800	5,940,765.00	35.04	515,031.00	1,716,320.00	3.33
Wallowa.....	37,567	2,435,570.00	35.91	417,518.00	2,041,890.00	4.88
Washington.....	136,980	2,567,300.00	17.97	1,700,850.00	1,700,850.00	2.80
Wheeler.....	12,201.96	6,860,300.00	62.20	337,352.43	5,513,305.00	15.43
Yamhill.....	123,679	2,266,946.00	11.23	468,530.00	2,139,127.00	4.57
Yamhill.....	123,851.25	6,163,265.00	49.95	289,788.80	3,246,951.95	11.20
State.....		\$ 214,898,507.00			\$ 112,068,637.93	

* Includes improvements. * Includes non-tillable lands.

TABLE XII—Continued.

County	Improvements on patented lands		Town and city lots		Improvements on town and city lots		Improvements on lands not patented or patented		Logging roads, railroad bridges, etc.	
	As equalized by county board	Value	As equalized by county board	Value	As equalized by county board	Value	As equalized by county board	Value	As equalized by county board	Value
Baker	\$ 386,375 00	\$ 1 5,121,000 00				\$ 466,075 00	\$ 162,075 00	\$ 30,000 00		
Benton	1,666,650 00	1,191,545 00				979,570 00		29,600 00		
Blackamas	214,105 00	2,564,885 00				690,825 00		56,525 00		
Olatop	451,110 00	2,580,860 00				517,775 00		472,000 00		
Oosob	602,254 00	2,961,296 00				1,080,845 00		32,800 00		
Oook	841,772 00	4,085,079 00				289,741 00				
Curry	117,250 00	288,622 00				36,575 00				
Douglas	761,150 00	1,543,080 00				1,283,740 00		12,150 00		
Gilliam	243,610 00	1,140,885 00				287,065 00				
Grant	256,157 00	84,851 00				188,165 00				
Harney	396,630 00	79,760 00				208,840 00				
Hood River	666,805 00	674,475 00				457,835 00				
Jackson	379,450 00	4,946,454 00				81,825 00				
Josephine	210,552 00	649,780 00				12,950 00				
Klamath	186,080 00	1,469,594 00				838,225 00		630 00		
Lake	1,097,160 00	410,880 00				388,240 00				
Lane	231,715 00	5,125,945 00				245,270 00				
Linn	1,116,205 00	671,625 00				2,520,225 00		35,000 00		
Malheur	174,020 00	1,428,275 00				289,250 00				
Marion	2,296,905 00	814,510 00				1,430,025 00		45,000 00		
Morrow	288,010 00	4,428,785 00				297,820 00		44,450 00		
Multnomah	2,618,000 00	251,475 00				8,944,780 00		20,500 00		
Polk	564,160 00	153,880,690 00				48,848,270 00				
Sherman	207,040 00	624,550 00				700,450 00		511,080 00		
Tillamook	221,710 00	76,055 00				34,210 00				
Umatilla	1,072,215 00	729,248 00				4,105 00				
Union	975,080 00	1,811,960 00				2,650 00				
Wallowa	844,845 00	1,049,755 00				176,365 00		27,700 00		
Wasco	415,615 00	517,400 00				15,065 00				
Washington	1,211,060 00	1,083,335 00				59,595 00		8,000 00		
Wheeler	146,094 00	626,025 00				1,018,340 00				
Yamhill	896,495 00	40,735 00				568,215 00				
State	\$ 20,764,309 00	\$ 199,544,716 00				\$ 75,665,686 00	\$ 1,287,357 00	\$ 1,840,875 00		

2 Railroad bridges. 7 Includes franchises, \$396,000. 8 Toll road.

TABLE XII—Continued.

County	Miscellaneous	Intra-county	Steamboats, sail- boats, stationary engines, manufac- turing machinery	Merchandise and stock in trade	Farming imple- ments, carriages, etc.	Money	Notes and accounts	Shares of stock
	As equalized by county board	As equalized by county board	As equalized by county board	As equalized by county board	As equalized by county board	As equalized by county board	As equalized by county board	As equalized by county board
	Value	Value	Value	Value	Value	Value	Value	Value
Baker	\$ 2,735 00		\$ 352,340 00	\$ 968,380 00	\$ 196,785 00	\$ 100,610 00	\$ 102,925 00	\$ 558,545 00
Benton			67,060 00	184,355 00	48,675 00			51,540 00
Blackman			705,700 00	484,520 00	145,125 00			66,125 00
Clatsop	420 00		115,665 00	317,260 00	41,010 00	104,205 00		335,376 00
Columbia			520,060 00	215,155 00	43,535 00	18,880 00	800 00	28,460 00
Coos		4,000 00	406,855 00	326,192 00	55,095 00	14,780 00	223,601 00	171,711 00
Orook	677 00		38,504 00	163,642 00	134,973 00	330,820 00		110,755 00
Curry	2,500 00		32,960 00	29,625 00	12,375 00	21,665 00		
Douglas			488,140 00	456,040 00	188,090 00	440,210 00		355,630 00
Gilliam			26,605 00	104,365 00	152,530 00	54,680 00	206,975 00	125,000 00
Grant	405 00		85,260 00	98,610 00	57,912 00	78,559 00		59,004 00
Harney			32,050 00	141,180 00	69,650 00	2,050 00	47,650 00	54,800 00
Hood River			206,175 00	235,525 00	54,985 00	72,980 00	7,575 00	150,000 00
Jackson	35,200 00		170,480 00	700,740 00	211,578 00	168,701 00	880,719 00	252,449 00
Josephine			831,605 00	268,245 00	68,905 00	80,100 00	38,250 00	120,715 00
Klamath	8,835 00		168,160 00	168,245 00	53,395 00	777,539 00		298,365 00
Lake			34,417 50	152,124 00	41,238 00	58,275 00	186,539 00	295,262 81
Lane		80,000 00	296,525 00	951,465 00	800,605 00	292,035 00	745,295 00	504,640 00
Lincoln		1,500 00	65,565 00	90,215 00	20,109 00	49,704 00		23,825 00
Linn		168,700 00	185,510 00	747,545 00	197,840 00	190,760 00	676,010 00	208,080 00
Malheur	4,835 00		29,100 00	148,575 00	56,985 00	11,915 00	23,880 00	230,875 00
Marion			457,045 00	1,327,805 00	298,790 00	1,142,700 00		427,985 00
Morrow			50,975 00	135,530 00	143,990 00	22,885 00	289,795 00	125,070 00
Multnomah	927 00		7,840,900 00	14,769,330 00	1,084,165 00	8,958,490 00		8,353,950 00
Polk		10,500 00	7,196,970 00	269,140 00	74,890 00	65,690 00	233,730 00	113,170 00
Sherman			27,420 00	163,415 00	118,850 00	161,995 00		53,300 00
Tillamook			114,075 00	106,505 00	84,390 00	11,860 00	3,200 00	575,070 00
Umatilla	2,445 00	3,000 00	207,985 00	896,100 00	611,385 00	189,015 00	1,054,510 00	246,110 00
Union			219,165 00	762,290 00	188,780 00	52,750 00	595,730 00	185,885 00
Wallowa			57,380 00	338,170 00	113,415 00	46,350 00	556,205 00	232,990 00
Wasco		8,100 00	841,205 00	441,190 00	148,925 00	167,145 00	65,205 00	78,300 00
Washington		2,100 00	130,770 00	328,830 00	156,490 00	67,295 00	136,790 00	80,800 00
Wheeler	1,100 00		19,275 00	97,490 00	29,455 00	114,159 00		389,559 00
Yamhill	18,011 00		135,005 00	564,398 00	143,445 00	172,832 00	660,040 00	
State	\$ 75,092 00	\$ 277,900 00	\$ 13,615,681 00	\$ 27,313,301 00	\$ 5,262,500 00	\$ 14,082,194 00	\$ 6,398,247 00	\$ 14,984,526 81

⁴ Includes notes and accounts. ⁵ Includes automobiles.

TABLE XII—Continued.

County	Household furniture, watches, jewelry, etc.			Horses and mules			Cattle			Sheep and goats		
	As equalized by county board			As equalized by county board			As equalized by county board			As equalized by county board		
	Value	Number	Av. value	Value	Number	Av. value	Value	Number	Av. value	Value	Number	Av. value
Baker	\$ 298,290 00	9,990	\$ 65 78	\$ 616,680 00	27,042	\$ 698,940 00	\$ 670,940 00	120,020	\$ 5 59	\$		
Benton	78,905 00	1,608	104 10	860,870 00	4,458	60,180 00	31,188 00	11,324	2 75	24,095 00	14,372	1 68
Blackman	186,855 00	6,919	58 40	860,515 00	13,478	231,735 00	24,095 00	14,372	1 68	24,095 00	14,372	1 68
Clatsop	88,750 00	1,122	48 72	64,670 00	4,806	68,590 00	3,241 00	1,406	2 23	3,241 00	1,406	2 23
Columbia	11,860 00	1,731	69 61	120,545 00	6,611	138,410 00	14,902 00	5,829	2 23	14,902 00	5,829	2 23
Cook	166,108 00	2,880	111 87	111,875 00	27,514	304,178 00	11 05	68,164	2 21	105,173 00	82,613	2 21
Crook	69,844 00	9,290	88 90	814,765 00	47,887	96,835 00	15 24	92,613	2 49	150,830 00	77,596	2 49
Douglas	30,010 00	805	45 60	382,985 00	15,883	237,095 00	14 88	70,466	2 49	139,830 00	77,596	2 49
Gilliam	64,670 00	5,874	44 70	440,715 00	2,423	68,405 00	22 60	77,596	2 49	339,855 00	156,253	2 49
Grant	62,027 00	7,589	87 32	281,453 00	26,423	447,403 00	15 74	156,253	2 49	339,855 00	156,253	2 49
Harney	60,650 00	8,880	68 32	270,865 00	46,663	688,735 00	15 00	142,000	2 00	427,800 00	142,000	2 00
Hood River	80,880 00	1,245	84 40	84,440 00	10,804	154,968 00	23 83	13,314	2 45	32,619 00	13,314	2 45
Jackson	585,747 00	5,260	86 85	853,554 00	10,804	154,968 00	15 04	13,314	2 45	32,619 00	13,314	2 45
Josephine	154,900 00	2,070	59 22	122,580 00	4,206	56,880 00	13 24	4,206	2 00	8,406 00	4,206	2 00
Klamath	68,890 00	4,721	45 81	216,390 00	10,544	128,841 00	13 14	12,730	2 00	8,406 00	4,206	2 00
Lake	42,975 00	6,403	35 66	228,350 00	87,729	508,985 00	15 43	127,210	2 00	897,770 00	84,118	2 00
Lane	528,550 00	7,282	66 79	498,870 00	17,295	296,985 00	17 02	84,118	2 00	897,770 00	84,118	2 00
Lincoln	58,150 00	1,010	59 77	60,370 00	5,890	91,885 00	17 02	9,072	1 06	10,170 00	9,072	1 06
Linn	307,470 00	8,191	78 13	689,970 00	18,444	353,801 00	19 18	38,356	2 77	104,560 00	38,356	2 77
Malheur	61,145 00	9,835	40 13	375,090 00	14,788	399,450 00	17 15	29,370	2 00	804,100 00	29,370	2 00
Mallow	573,700 00	7,949	77 89	119,125 00	14,269	263,090 00	19 50	30,380	2 00	51,390 00	30,380	2 00
Morrow	110,505 00	6,700	70 18	478,545 00	4,468	96,500 00	18 44	179,314	2 23	581,390 00	179,314	2 23
Multnomah	7,038,810 00	9,237	78 98	798,490 00	8,740	224,085 00	26 78	80,128	2 45	63,625 00	80,128	2 45
Polk	147,070 00	4,573	60 80	901,380 00	6,811	114,490 00	16 73	80,128	2 45	63,625 00	80,128	2 45
Sherman	58,940 00	6,551	48 21	483,215 00	6,811	114,490 00	16 73	80,128	2 45	63,625 00	80,128	2 45
Tillamook	54,850 00	1,462	88 40	88,420 00	1,890	30,550 00	24 05	10,114	2 00	32,140 00	10,114	2 00
Umatilla	408,690 00	15,865	57 08	1,491,815 00	9,981	208,680 00	30 39	1,401	2 00	387,438 00	1,401	2 00
Union	204,940 00	8,896	61 39	547,000 00	12,708	265,170 00	30 72	114,104	2 84	387,438 00	114,104	2 84
Walla	183,315 00	10,027	57 13	573,127 00	10,867	187,840 00	19 12	10,867	2 81	294,738 00	10,867	2 81
Wasco	215,275 00	6,804	68 54	354,355 00	6,290	426,090 00	21 12	145,010	2 00	608,748 00	145,010	2 00
Washington	212,080 00	6,510	63 00	403,640 00	6,290	426,090 00	21 12	145,010	2 00	294,738 00	145,010	2 00
Wheeler	20,240 00	8,834	41 98	180,960 00	13,769	276,310 00	30 07	8,218	1 04	13,470 00	8,218	1 04
Yamhill	261,020 00	5,940	77 17	448,405 00	6,618	101,455 00	15 32	108,510	2 00	828,250 00	108,510	2 00
State	\$ 12,787,631 00	202,825	\$ 12,878,511 00		444,464	\$ 7,509,826 00		1,868,029	\$ 6,216,288 00			

* Includes dental and surgical instruments. 7 Includes libraries.

TABLE XII—Concluded.

County	Swine			Dogs			Total value of taxable property as equalized by the County Board of Equalization	Total value of taxable property as equalized by the Board of State Tax Commissioners
	As equalized by county board			As equalized by county board				
	Number	Value	Av. value	Number	Value	Av. value		
Baker	3,633	\$ 26,010 00	\$ 7 16	41	\$ 640 00	\$ 15 61	\$ 19,897,846 00	\$ 21,880,825 00
Benton	944	8,845 00	4 72	186	1,075 00	5 78	8,900,514 00	11,175,494 00
Blackamas	5,702	27,395 00	4 79	2,898	12,895 00	5 41	21,080,400 00	28,587,876 00
Clatsop	838	1,688 00	4 80	253	698 00	2 76	8,650,406 00	20,438,463 00
Columbia	997	4,440 00	4 45	801	4,745 00	5 92	18,896,455 00	14,553,223 00
Coos	2,019	5,441 00	2 70	465	4,450 00	9 57	16,461,735 00	19,171,870 00
Crook	1,251	3,761 00	3 00	183	1,817 00	13 66	9,190,008 00	10,191,028 00
Curry	1,386	4,682 00	3 50	278	4,345 00	15 63	8,985,208 00	8,882,550 00
Douglas	3,175	16,745 00	5 27	299	5,125 00	17 14	23,810,740 00	30,270,602 00
Gilliam	1,880	9,230 00	5 26	255	1,700 00	6 47	6,637,415 00	8,790,597 00
Grant	1,886	5,519 00	3 04	509	2,784 00	5 48	6,092,605 00	7,085,364 00
Harney	667	1,725 00	3 00	46	245 00	5 38	8,951,200 00	9,802,618 00
Hood River	138	515 00	3 90				30,206,649 00	28,901,105 00
Jackson	4,276	16,671 00	3 90	946	4,385 00	4 63	7,685,890 00	10,501,687 00
Jefferson	4,651	4,300 00	4 42	405	2,355 00	5 81	12,210,459 00	12,757,212 00
Klamath	1,094	4,086 00	3 69	309	1,605 00	5 19	8,065,279 81	6,883,134 81
Lake	4,083	2,192 00	5 06	75	3,015 00	40 20	8,065,279 81	6,883,134 81
Lane	4,129	21,680 00	5 31	381	5,740 00	15 06	84,745,540 00	84,473,965 00
Lincoln	6,556	2,630 00	3 76	64	1,114 00	17 40	8,456,221 00	6,005,982 00
Linn	6,556	84,845 00	5 31	1,269	8,865 00	7 01	25,085,730 00	28,631,331 00
Malheur	754	3,770 00	5 00	607	3,085 00	5 00	8,894,480 00	9,116,664 00
Marion	5,690	26,420 00	4 64	297	5,915 00	19 91	84,961,480 00	89,507,190 00
Morrow	1,604	8,161 00	5 09	431	2,165 00	5 02	9,562,846 00	9,716,991 00
Multnomah	1,884	16,670 00	8 86	1,943	11,410 00	5 87	277,024,945 00	300,883,190 00
Polk	2,989	15,340 00	5 22	1,301	14,230 00	11 84	18,046,180 00	16,304,732 00
Sherman	1,025	9,185 00	5 65	364	3,695 00	10 18	5,982,000 00	7,687,618 00
Tillamook	1,266	6,880 00	5 30	107	1,325 00	12 35	13,920,278 00	13,576,432 00
Umatilla	4,053	25,555 00	6 46	62	1,145 00	18 47	84,574,590 00	30,086,966 00
Union	3,965	17,970 00	4 53				13,708,145 00	20,366,503 00
Walla	6,212	22,585 00	5 48	134	1,120 00	8 36	10,469,415 00	10,288,109 00
Wasco	4,404	19,090 00	4 33				9,202,280 00	13,660,175 00
Washington	2,264	11,545 00	5 10	141	880 00	6 24	16,149,060 00	20,867,893 00
Wheeler	683	2,140 00	3 35		295 00		8,576,065 00	4,021,182 00
Yamhill	3,887	19,590 00	5 10	1,468	9,495 00	6 51	15,564,424 98	19,652,659 98
State	\$ 81,709	\$ 407,811 00		15,748	\$ 121,808 00		\$ 747,624,404 74	\$ 844,887,708 74

TABLE XIII.

Summary of assessment roll for 1910, showing assessments of property of Public Service Corporations, equalized and apportioned by the Board of State Tax Commissioners.

Counties	Railroad companies		Sleeping car companies		Union station and depot companies	
	Assessed value	Apportioned value	Assessed value	Apportioned value	Assessed value	Apportioned value
Baker	\$ 6,409,880 00	\$ 5,984,050 00	\$ 45,984 10	\$ 39,485 00	\$	\$
Benton	989,800 00	990,142 00				
Blackman	1,444,800 00	989,004 00				
Clatsop	9,831,870 00	766,800 00	14,452 20	8,671 00		
Columbia	2,638,422 00	1,979,574 00				
Coos	831,872 00	204,066 00				
Crook						
Curry	7,544,000 00	5,568,840 00	77,522 40	57,987 00		
Douglas	4,498,400 00	8,728,266 00	28,645 00	19,860 00		
Gilliam	80,000 00	44,800 00				
Grant						
Harney	2,378,000 00	1,894,076 00	17,948 70	15,077 00		
Hood River	3,898,150 00	3,660,846 00	45,456 80	36,835 00		
Jackson	2,418,000 00	1,647,630 00	24,776 20	16,866 00		
Josephine						
Klamath	892,770 00	266,911 00				
Lake						
Lane	8,615,500 00	2,520,000 00	27,445 90	21,877 00		
Lincoln	518,000 00	492,480 00				
Linn	4,150,860 00	2,405,646 00	26,876 10	16,713 00		
Maheur	1,861,840 00	1,048,616 00	8,588 32	6,421 00		
Marion	3,860,100 00	2,785,970 00	26,786 90	20,816 00		
Morrow	3,873,800 00	3,187,684 00	19,180 80	17,868 00		
Multnomah	10,180,860 00	7,228,888 00	88,868 36	27,241 00	5,860,000 00	4,181,900 00
Polk	2,264,424 00	1,236,664 00				
Sherman	2,910,500 00	2,182,575 00	9,888 60	7,868 00		
Tillamook	98,876 00	72,179 00				
Umatilla	14,256,060 00	12,360,208 00	82,788 80	71,194 00		
Union	5,691,910 00	3,416,146 00	84,998 80	20,999 00		
Walla	1,670,400 00	1,866,728 00				
Wasco	8,268,700 00	1,910,846 00	22,244 80	12,960 00		
Washington						
Wheeler	1,482,510 00	866,606 00				
Yamhill						
Totals	\$ 96,600,461 00	\$ 71,947,569 00	\$ 544,508 28	\$ 415,686 00	\$ 5,860,000 00	\$ 4,181,900 00

TABLE XIII—Continued.

Counties	Electric and street railway companies		Express companies		Telegraph Companies.	
	Assessed value	Apportioned value	Assessed value	Apportioned value	Assessed value	Apportioned value
Baker	\$	\$	\$ 28,587 00	\$ 24,585 00	\$ 16,832 40	\$ 14,476 00
Benton			11,708 25	7,139 00	1,660 00	1,018 00
Blackman	1,798,712 00	1,042,027 00	18,814 25	11,288 00	22,186 00	18,811 00
Clatsop	40,000 00	13,200 00	47,688 40	16,093 00	8,604 00	7,866 00
Columbia			48,187 20	86,113 00	82,654 00	24,491 00
Oregon	8,000 00	1,740 00	6,860 55	3,109 00	4,150 00	2,407 00
Crook						
Curry			88,226 00	61,857 00	100,660 10	74,489 00
Douglas			30,018 50	16,612 00	26,915 92	21,769 00
Gilliam			520 00	291 00		
Grant						
Harney						
Hood River			9,809 80	8,240 00	15,774 15	13,260 00
Jackson			48,291 75	40,666 00	46,738 50	38,416 00
Josephine			26,598 00	17,028 00	29,801 00	19,078 00
Klamath			4,488 90	3,097 00		
Lake						
Lane	84,000 00	65,620 00	86,194 50	28,235 00	87,175 00	28,946 00
Lincoln			8,386 25	8,038 00		
Linn	16,500 00	11,550 00	48,514 25	80,460 00	86,438 90	26,508 00
Malheur			6,408 85	4,894 00	4,156 64	3,201 00
Marion	1,258,840 00	877,688 00	47,255 00	38,078 00	46,717 00	32,702 00
Morrow			16,182 70	14,121 00	28,738 00	22,076 00
Multnomah	11,646,670 00	8,269,187 00	75,811 45	53,828 00	50,409 00	36,730 00
Folk			21,906 00	13,800 00	4,498 60	2,884 00
Sherman			13,266 50	9,860 00	7,428 50	5,571 00
Tillamook						
Umatilla	101,500 00	87,290 00	71,904 25	61,940 00	49,206 55	42,319 00
Union			24,854 20	14,613 00	16,019 00	9,611 00
Walla			6,082 00	4,945 00	3,867 80	3,172 00
Wasco			16,353 20	8,908 00	19,085 85	11,070 00
Washington			21,180 25	12,708 00	2,822 00	1,068 00
Wheeler	1,067,490 00	640,458 00				
Yamhill			17,148 75	10,286 00	6,868 00	3,586 00
Totals	\$ 15,949,662 00	\$ 11,008,610 09	\$ 776,981 25	\$ 555,350 00	\$ 611,825 61	\$ 458,579 00

TABLE XIII—Concluded.

County	Telephone companies		Refrigerator car companies		Oil and tank line companies		Inter-state and inter-county power, heat, light, gas and electric companies	
	Assessed value	Apportioned value	Assessed value	Apportioned value	Assessed value	Apportioned value	Assessed value	Apportioned value
Baker	\$ 146,468 70	\$ 126,949 00	\$ 2,468 84	\$ 2,048 00	\$ 344 25	\$ 296 00	\$ 150,500 00	\$ 139,480 00
Benton	76,106 00	46,428 00	243 00	148 00	60 50	37 00	28,000 00	17,080 00
Blackman	146,068 00	87,036 00	1,908 08	1,142 00	477 40	296 00	1,071,596 00	1,002,952 00
Clatsop	99,730 00	32,908 00	281 20	86 00	---	---	126,000 00	41,260 00
Columbia	19,254 00	14,440 00	284 60	196 00	---	---	---	---
Coos	64,566 00	37,448 00	---	---	---	---	---	---
Crook	26,062 00	16,040 00	---	---	---	---	---	---
Curry	5,880 00	4,966 00	---	---	---	---	---	---
Douglas	49,882 00	36,548 00	9,691 86	7,097 00	2,560 80	1,866 00	---	---
Gilliam	20,720 00	17,404 00	1,264 98	1,065 00	2,177 50	149 00	---	---
Grant	9,569 00	5,369 00	---	---	---	---	46,000 00	26,760 00
Harney	5,548 00	3,778 00	---	---	---	---	---	---
Hood River	68,610 00	67,682 00	963 69	801 00	184 75	113 00	---	---
Jackson	183,190 00	111,879 00	5,376 60	4,517 00	1,485 50	1,206 00	165,982 00	189,888 00
Josephine	47,126 00	30,160 00	3,065 28	1,962 00	1,818 40	524 00	69,700 00	38,268 00
Klamath	20,566 00	14,211 00	---	---	---	---	---	---
Lake	9,206 00	7,716 00	---	---	---	---	---	---
Lane	188,296 00	146,983 00	3,877 26	3,024 00	905 30	706 00	12,550 00	10,416 00
Lincoln	7,682 00	7,375 00	---	---	---	---	168,100 00	131,118 00
Linn	131,106 00	91,778 00	3,739 64	2,611 00	788 70	552 00	280,000 00	196,000 00
Malheur	24,080 50	18,527 00	442 57	341 00	62 60	48 00	---	---
Marion	288,476 50	201,984 00	4,119 46	2,884 00	982 30	687 00	268,440 00	177,408 00
Morrow	11,667 00	10,860 00	---	---	---	---	---	---
Multnomah	2,757,549 61	1,967,980 00	7,738 30	5,468 00	384 26	269 00	4,275,726 00	3,086,766 00
Polk	36,994 60	22,679 00	1,123 00	732 00	122 00	77 00	---	---
Sherman	10,582 00	7,986 00	621 41	391 00	78 75	55 00	---	---
Tillamook	13,950 50	10,184 00	---	---	---	---	---	---
Umatilla	126,127 00	107,610 00	5,441 61	4,695 00	631 50	524 00	291,963 00	261,067 00
Union	70,827 00	43,496 00	2,118 04	1,271 00	292 75	168 00	84,000 00	51,600 00
Walla	21,967 00	18,013 00	324 80	---	---	---	---	---
Wasco	52,192 00	47,672 00	1,185 99	687 00	167 75	97 00	---	---
Washington	48,620 00	26,172 00	676 00	407 00	119 75	72 00	---	---
Wheeler	5,180 00	3,268 00	---	---	---	---	---	---
Yamhill	51,210 20	30,727 00	1,056 00	688 00	189 00	88 00	---	---
Totals	\$ 4,815,564 61	\$ 3,401,811 00	\$ 58,769 74	\$ 43,471 00	\$ 10,762 75	\$ 7,968 00	\$ 7,614,496 00	\$ 5,247,457 00

TABLE NO. XIV.

Showing percentages of total assessed value of taxable property represented by certain specified classes of property of public service corporations for the year 1910.

County	Railroad companies	Sleeping car companies	Union station and depot companies	Electric and street railway companies	Express companies	Telegraph companies	Telephone companies	Refrigerator car companies	Oil and tank line companies	Interstate and inter-county power, heat, light, gas and electric companies
Baker	31.9812	.1522			.0948	.0558	.4859	.0081	.0011	.4994
Benton	6.2307				.0741	.0105	.4830	.0015		.1778
Clackamas	4.0724	.0858		4.2058	.0466	.0549	.3501	.0047	.0012	4.1886
Clatsop	8.0481			.1886	.1647	.0295	.3456			.4832
Columbia	12.8866				.2842	.1588	.0986	.0018		
Coos	1.2990			.0111	.0196	.0153	.2384			
Crook .....							.1741			
Curry .....							.1242			
Douglas	17.6907	.1818			.1946	.2354	.1155	.0224	.0059	
Gilliam	35.7332	.1904			.1611	.2086	.1668	.0101	.0014	
Grant .....	.9014				.0052		.0659			.4808
Harney .....							.0539			
Hood River	18.0616	.1366			.0746	.1200	.5220	.0073	.0010	
Jackson	10.6780	.1064			.1183	.112	.3262	.0132	.0085	.4064
Josephine	16.2960	.1670			.1798	.2008	.3176	.0207	.0052	.4024
Klamath	1.6798				.0249		.1143			
Lake .....							.0655			.1389
Lane	7.4229	.0568		.1724	.0743	.0768	.3896	.0079	.0018	.3451
Lincoln	5.4939				.0868		.0623			
Linn	10.2611	.0590		.0408	.1076	.0901	.3241	.0092	.0019	.6922
Malheur	10.5739	.0647			.0497	.0823	.1868	.0084		
Marion	7.0767	.0523		2.2462	.0847	.0837	.5168	.0074	.0018	.4540
Morrow	24.5772	.1897			.1106	.1739	.0650	.0074	.0010	
Multnomah	2.2949	.0090	1.8955	2.7397	.0178	.0118	.6496	.0018		1.0058
Polk	9.5295				.0651	.0195	.1563	.0050	.0005	
Sherman	26.7964	.0945			.1321	.0884	.0974			
Tillamook .....	.5155						.0737			
Umatilla	25.8319	.1500		.1889	.1303	.0893	.2307	.0099	.0011	.5390
Union	19.7807	.1216			.0846	.0557	.2461	.0074	.0009	.2969
Wallowa	11.5535				.0417	.0267	.1519	.0022		
Wasco	17.0358	.1159			.0796	.0989	.4259	.0061	.0006	
Washington	4.8558			3.6204	.0719	.0096	.1479	.0028	.0004	
Wheeler .....							.0912			
Yamhill	6.3088				.0617	.0212	.1844	.0088	.0005	
State	8.5156	.0492	.495	1.808	.0657	.0637	.4026	.0061	.0009	.6211

TABLE XV.
BAKER COUNTY.

Showing percentages of total assessed value of taxable property, represented by specified classes of property, for each of the following years :

Classes of property	1906	1907	1908	1909	1910
Tillable lands.....	17.700	16.744	10.861	19.777	24.942
Non-tillable lands.....	12.303	10.906	14.867	14.277	13.702
Improvements on deeded or patented lands and on lands not deeded or patented.....			*	*	*
Town and city lots.....	5.096	4.968	1.115	1.089	1.625
Improvements on town and city lots.....	13.732	12.832	23.034	22.624	19.769
Railroads, electric and street.....	14.415	12.906	.098	.063	
Telegraph and telephone lines.....	12.026	21.068	21.886	21.268	21.931
Steamboats, manufacturing machinery, etc.....	1.001	1.078	.818	.908	.642
Merchandise and stock in trade.....	3.405	2.490	2.688	2.672	1.476
Farming implements, wagons, carriages, etc.....	6.989	4.827	4.526	4.175	3.885
Household furniture, watches, jewelry, etc.....	2.147	1.866	.804	.806	1.769
Money, notes and accounts.....	1.381	1.064	1.500	1.399	1.086
Shares of stock.....	2.332	2.084	.918	1.170	.786
Live stock.....	7.861	7.249	2.379	2.171	2.166
All other items of property.....			6.767	7.067	7.496
Exemptions.....					.769
Total value of taxable property.....	\$ 8,482,690 00	\$ 9,494,000 00	\$ 9,662,880 00	\$ 10,008,500 00	\$ 26,917,659 00

* Includes improvements.

TABLE XV—Continued.
BENTON COUNTY.

Showing percentages of total assessed value of taxable property, represented by specified classes of property, for each of the following years:

Classes of property	1906	1907	1908	1909	1910
Tillable lands.....	32.280	26.821	28.387	26.098	28.380
Non-tillable lands.....	25.732	36.244	31.926	30.013	41.562
Improvements on deeded or patented lands and on lands not deeded or patented.....	7.369	5.062	6.355	4.273	3.700
Town and city lots.....	7.492	6.498	7.305	15.737	12.371
Improvements on town and city lots.....	7.068	6.191	6.911	5.667	4.830
Railroads, electric and street railways—rolling stock.....	5.713	6.088	7.403	6.896	6.221
Telegraph and telephone lines.....	*	.265	.313	.129	.492
Steamboats, manufacturing machinery, etc.....		.083	.378	.601	.606
Merchandise and stock in trade.....	3.040	2.589	2.636	2.894	1.914
Farming implements, wagons, carriages, etc.....	1.150	.640	1.683	.684	.506
Household furniture, watches, jewelry, etc.....	1.633	1.867	1.078	1.039	.819
Money, notes and accounts.....	2.410	1.576	1.483	1.304	
Shares of stock.....		.517	.736	.736	.585
Live stock.....					2.732
All other items of property.....	5.375	4.419	4.137	3.929	.255
Exemptions.....					
Total value of taxable property.....	\$ 4,533,215 00	\$ 5,416,920 00	\$ 5,113,480 00	\$ 7,474,592 00	\$ 9,631,496 00

* Included in railroad right-of-way and road bed.

TABLE XV—Continued.
CLACKAMAS COUNTY.

Showing percentages of total assessed value of taxable property, represented by specified classes of property, for each of the following years:

Classes of property	1906	1907	1908	1909	1910
Tillable lands	24,822	21,566	22,232	24,619	28,968
Non-tillable lands	31,023	32,968	37,186	36,966	32,429
Improvements on patented lands and on lands not patented	10,781	11,770	8,304	7,880	6,465
Town and city lots	10,387	9,106	11,883	10,622	10,882
Improvements on town and city lots	5,779	4,815	6,687	4,183	4,042
Railroads, electric and street railways—rolling stock	5,556	6,884	6,102	6,486	8,372
Telegraphs and telephone lines	157	280	211	267	414
Steamboats, manufacturing machinery, etc.	4,788	4,719	2,897	4,988	2,912
Merchandise and stock in trade	1,577	1,639	8,022	1,818	1,763
Farming implements, wagons, carriages, etc.	1,788	1,084	222	711	590
Household furniture, watches, jewelry, etc.	1,904	1,286	138	706	779
Money, notes and accounts	.270	.861	.029	.240	.480
Shares of stock	189	.272		256	290
Live stock	2,884	2,960	.089	2,417	2,708
All other items of property					4,948
Exemptions					
Total value of taxable property	\$ 10,549,571 00	\$ 12,684,726 00	\$ 22,860,685 00	\$ 22,067,182 00	\$ 24,284,017 00

TABLE XV—Continued.
HARNEY COUNTY.

Showing percentages of total assessed value of taxable property, represented by specified classes of property, for each of the following years:

Classes of property	1906	1907	1908	1909	1910
Tillable lands.....	14.043	14.346	13.235	48.713	50.533
Non-tillable lands.....	40.654	40.953	43.449	18.165	18.085
Improvements on deeded or patented lands and on lands not deeded or patented.....	5.071	5.019	4.927	4.711	4.521
Town and city lots.....	1.310	1.345	1.259	1.196	1.140
Improvements on town and city lots.....	3.136	3.209	3.065	3.940	3.995
Railroads, electric and street railways—rolling stock.....	.066	.056	.063	.059	.054
Telegraph and telephone lines.....	.064	.076	.050	.500	.453
Steamboats, manufacturing machinery, etc.....	1.632	1.705	1.776	2.034	2.018
Merchandise and stock in trade.....	1.435	1.833	1.805	.965	.946
Farming implements, wagons, carriages, etc.....	.507	.089	.942	.861	.867
Household furniture, watches, jewelry, etc.....	1.134	1.219	.874	.539	.710
Money, notes and accounts.....	.236	.236	.635	.850	.750
Shares of stock.....	36.701	36.993	27.970	13.595	13.880
Live stock.....					
All other items of property.....					
Exemptions.....					
Total value of taxable property.....	\$ 2,365,900 00	\$ 2,361,745 00	\$ 2,500,428 00	\$ 6,708,605 00	\$ 6,996,378 00

TABLE XV—Continued.
CLACKAMAS COUNTY.

Showing percentages of total assessed value of taxable property, represented by specified classes of property, for each of the following years:

Classes of property	1906	1907	1908	1909	1910
Tillable lands.....	24.822	21.566	28.282	24.619	28.968
Non-tillable lands.....	81.028	82.968	87.185	86.965	82.429
Improvements on deeded or patented lands and on lands not deeded or patented.....	10.781	11.770	8.804	7.880	6.465
Improvements on town and city lots.....	10.887	9.166	11.888	10.622	10.582
Railroads, electric and street railway lines.....	5.779	4.815	6.687	4.188	4.042
Telegraph and telephone lines.....	5.556	6.884	6.1025	5.485	8.872
Steamboats, manufacturing machinery, etc.....	1.157	.290	.211	.267	.414
Merchandise and stock in trade.....	4.788	4.719	2.897	4.688	2.912
Farming implements, wagons, carriages, etc.....	1.577	1.539	8.022	1.818	1.768
Household furniture, watches, jewelry, etc.....	1.788	1.084	.222	.711	.599
Money, notes and accounts.....	1.404	1.286	.188	.705	.779
Shares of stock.....	.270	.851	.029	.240	.480
Live stock.....	.189	.272	.029	.255	.269
All other items of property.....	2.884	2.960	.688	2.417	2.708
Exemptions.....					4.848
Total value of taxable property.....	\$ 10,549,571 00	\$ 12,484,726 00	\$ 22,850,685 00	\$ 22,067,182 00	\$ 24,284,017 00

TABLE XV—Continued.
MARION COUNTY.

Showing percentages of total assessed value of taxable property, represented by specified classes of property, for each of the following years:

Classes of property	1906	1907	1908	1909	1910
Tillable lands.....	80.906	80.543			
Non-tillable lands.....	18.168	19.665	49.051	48.587	49.108
Improvements on deeded or patented lands and on lands not deeded or patented.....					
Town and city lots.....	7.141	6.492	6.888	6.576	5.852
Improvements on town and city lots.....	10.673	9.454	9.799	10.995	11.825
Railroads, electric and street railways—rolling stock.....	10.673	9.986	10.865	10.541	10.096
Telegraph and telephone lines.....	5.001	6.631	7.167	7.595	9.823
Steamboats, manufacturing machinery, etc.....	842	771	770	7.098	601
Merchandise and stock in trade.....	8.072	1.879	2.024	1.987	1.170
Farming implements, wagons, carriages, etc.....	4.240	3.816	5.674	3.452	3.398
Household furniture, watches, jewelry, etc.....	710	610	601	627	524
Money, notes and accounts.....	1.968	1.548	1.663	1.540	1.468
Shares of stock.....	4.597	5.780	3.905	3.897	2.995
Live stock.....	279	1,048	191	543	1,045
All other items of property.....	2.840	2.856	3.022	2.671	2.447
Exemptions.....					.658
Total value of taxable property.....	\$ 28,564,506 00	\$ 31,421,568 00	\$ 31,868,855 00	\$ 33,068,400 00	\$ 39,072,737 00

TABLE XV—Continued.
MORROW COUNTY.

Showing percentages of total assessed value of taxable property, represented by specified classes of property, for each of the following years:

Classes of property	1906	1907	1908	1909	1910
Tillable lands.....	20.263	22.064	28.330	29.398	22.870
Non-tillable lands.....	25.520	27.814	27.668	26.415	27.115
Improvements on deeded or patented lands and on lands not deeded or patented.....					
Town and city lots.....	3.384	3.197	3.241	2.864	2.860
Improvements on town and city lots.....	3.766	3.166	3.118	2.861	1.970
Railroads, electric and street railways—rolling stock.....	16.657	5.898	5.875	4.891	3.770
Telegraph and telephone lines.....	15.296	14.147	14.855	16.223	24.577
Steamboats, manufacturing machinery, etc.,.....	.489	.195	.177	.215	.358
Merchandise and stock in trade.....	2.870	.616	.834	.202	.899
Farming implements, wagons, carriages, etc.,.....	1.106	2.584	2.280	2.318	1.453
Household furniture, watches, jewelry, etc.,.....	.948	.818	.968	1.245	1.128
Money, notes and accounts.....	4.968	6.068	8.15	1.117	.896
Shares of stock.....			2.749	2.991	2.449
Live stock.....			1.617	1.187	1.979
All other items of property.....	14.922	14.110	9.068	10.858	9.060
Exemptions.....					.296
Total value of taxable property.....	\$ 2,636,226 00	\$ 7,988,559 00	\$ 7,782,269 00	\$ 11,086,891 00	\$ 12,766,444 00

TABLE XV—Continued.
MARION COUNTY.

Showing percentages of total assessed value of taxable property, represented by specified classes of property, for each of the following years:

Classes of property	1906	1907	1908	1909	1910
Tillable lands	80.906	79.542	49.951	48.897	49.103
Non-tillable lands	18.168	19.665			
Improvements on deeded or patented lands and on lands not deeded or patented.....			6.838	6.576	5.852
Town and city lots.....	7.141	6.492	9.749	10.946	11.865
Improvements on town and city lots.....	10.673	9.464	10.845	10.861	10.046
Railroads, electric and street railways—rolling stock.....	6.001	6.681	7.167	7.596	9.323
Telegraph and telephone lines.....	842	1.771	.770	.068	.601
Steamboats, manufacturing machinery, etc.....	2.072	1.879	2.024	1.937	1.170
Merchandise and stock in trade.....	4.240	3.816	3.674	3.452	3.894
Farming implements, wagons, carriages, etc.....	1.710	.610	.601	.637	.594
Household furniture, watches, jewelry, etc.....	1.968	1.548	1.663	1.640	1.468
Money, notes and accounts.....	4.587	6.760	3.945	3.897	2.925
Shares of stock.....	1.279	1.046	.191	.648	1.095
Live stock.....	2.840	2.856	3.022	2.671	2.447
All other items of property.....					.658
Exemptions.....					
Total value of taxable property	\$ 28,564,598 00	\$ 31,431,568 00	\$ 31,863,855 00	\$ 33,063,400 00	\$ 33,072,757 00

TABLE XV—*Continued.*
MORROW COUNTY.

Showing percentages of total assessed value of taxable property, represented by specified classes of property, for each of the following years:

Classes of property	1906	1907	1908	1909	1910
Tillable lands.....	20,363	23,044	26,390	29,328	26,870
Non-tillable lands.....	25,880	27,814	27,698	26,835	27,115
Improvements on deeded or patented lands and on lands not deeded or patented.....	3,984	3,197	3,241	2,884	2,350
Town and city lots.....	8,766	8,106	8,118	2,861	1,970
Improvements on town and city lots.....	5,567	5,898	5,875	4,891	3,770
Railroads, electric and street railways—rolling stock.....	15,266	14,147	14,856	15,223	24,677
Telegraph and telephone lines.....	489	145	177	215	258
Steamboats, manufacturing machinery, etc.,.....	688	616	384	262	899
Merchandise and stock in trade.....	2,870	2,584	2,280	2,318	1,453
Farming implements, wagons, carriages, etc.,.....	1,104	818	688	1,245	1,128
Household furniture, watches, jewelry, etc.,.....	943	613	815	1,117	895
Money, notes and accounts.....	4,583	6,058	2,749	2,901	2,449
Shares of stock.....			1,617	1,187	9,979
Live stock.....	14,922	14,110	9,008	10,858	9,050
All other items of property.....					266
Exemptions.....					
Total value of taxable property.....	\$ 2,636,226 00	\$ 7,968,559 00	\$ 7,782,290 00	\$ 11,086,891 00	\$ 12,766,444 00

TABLE XV—Continued.

MULTNOMAH COUNTY.

Showing percentages of total assessed value of taxable property, represented by specified classes of property, for each of the following years:

Classes of property	1906	1907	1908	1909	1910
Tillable lands.....	7.919	7.496	9.073	7.782	7.650
Non-tillable lands.....					
Improvements on deeded or patented lands and on lands not deeded or patented.....					
Towns and cities.....	1.128	.921	.949	.954	.944
Improvements on town and city lots.....	50.715	48.808	50.591	50.858	51.000
Railroads, electric and street railways.....	17.020	14.751	16.614	17.967	16.004
Telegraphs and telephone lines.....	2.054	2.012	8.177	8.065	6.195
Steamboats and floating machinery, etc.....	.071	2.854	2.450	2.423	6.460
Merchandise and stock in trade.....	2.813	2.858	2.441	8.185	2.492
Farming implements, wagons, carriages, etc.....	7.596	6.708	6.056	5.617	4.803
Household furniture, watches, jewelry, etc.....	.160	.190	.246	.269	.359
Money, notes and accounts.....	2.438	2.058	2.247	2.201	2.831
Shares of stock.....	5.152	11.226	5.297	8.888	2.878
Life stock.....	1.006	1.011	2.583	8.067	2.771
All other items of property.....	.843	.836	.376	8.862	2.582
Exemptions.....				1.384	2.689
Total value of taxable property.....	\$ 180,894,548 00	\$ 228,141,058 00	\$ 286,187,787 00	\$ 251,891,887 00	\$ 301,825,649 00

TABLE XV—Continued.

POLK COUNTY.

Showing percentages of total assessed value of taxable property, represented by specified classes of property, for each of the following years:

Classes of property	1906	1907	1908	1909	1910
Tillable lands.....	37,892	31,808	32,520	47,678	66,170
Non-tillable lands.....	24,576	36,991	38,392	20,220	
Improvements on deced or patented lands and on lands not deced or patented.....					
Town and city lots.....	6,180	5,188	5,550	4,207	4,128
Improvements on town and city lots.....	3,825	2,654	2,871	3,483	3,614
Railroads, electric and street railways—rolling stock.....	7,041	6,566	6,173	4,887	4,826
Telegraph and telephone lines.....	6,253	7,441	7,761	9,106	9,890
Steamboats, manufacturing machinery, etc.....	165	204	205	215	176
Merchandise and stock in trade.....	1,072	1,297	1,399	1,355	1,387
Farming implements, wagons, carriages, etc.....	2,579	2,092	2,253	1,892	1,855
Household furniture, watches, jewelry, etc.....	948	618	711	595	517
Money, notes and accounts.....	2,100	1,399	1,399	1,083	1,018
Shares of stock.....	2,285	1,672	1,224	1,100	2,068
Live stock.....	1,616	1,285	1,027	659	1,780
All other items of property.....	3,968	3,300	3,575	3,570	3,508
Exemptions.....					178
Total value of taxable property.....	\$ 8,738,670 00	\$ 10,508,520 00	\$ 10,075,000 00	\$ 13,883,620 00	\$ 14,512,896 00

TABLE XV—Continued.
SHERMAN COUNTY.

Showing percentages of total assessed value of taxable property, represented by specified classes of property, for each of the following years:

Classes of property	1906	1907	1908	1909	1910
Tillable lands.....	68.148	67.410	62.948	61.540	49.778
Non-tillable lands.....	5.976	6.196	6.810	6.873	4.368
Improvements on deeded or patented lands and on lands not deeded or patented.....					
Town and city lots.....	3.591	3.637	2.731	3.062	2.592
Improvements on town and city lots.....	1.324	1.312	1.261	1.216	1.094
Railroads, electric and street railways—rolling stock.....	4.476	4.265	3.360	2.890	2.181
Telegraph and telephone lines.....	9.598	12.997	12.051	11.720	26.796
Steamboats, manufacturing machinery, etc.....	.167	.287	.224	.214	.166
Merchandise and stock in trade.....	.397	.375	.377	.358	.387
Farming implements, wagons, carriages, etc.....	3.094	2.117	1.952	2.186	2.006
Household furniture, watches, jewelry, etc.....	2.087	1.710	1.838	1.468	1.459
Money, notes and accounts.....	1.467	1.169	.686	1.789	1.662
Shares of stock.....	3.522	2.912	1.765	1.699	1.999
Live stock.....					
All other items of property.....	5.910	5.768	6.092	7.680	6.495
Exemptions.....					.217
Total value of taxable property.....	\$ 3,261,786 00	\$ 3,368,010 00	\$ 6,981,075 00	\$ 6,561,810 00	\$ 8,146,146 00

TABLE XV—Continued.
TILLAMOOK COUNTY.

Showing percentages of total assessed value of taxable property, represented by specified classes of property, for each of the following years:

Classes of property	1908	1909	1910	1911
Tillable lands	8.061	8.187	8.568	9.390
Non-tillable lands	76.578	81.538	80.582	77.146
Improvements on deeded or patented lands and on lands not deeded or patented	2.462	1.551	1.645	1.662
Town and city lots	2.646	2.617	3.188	5.208
Improvements on town and city lots	1.389	.987	1.008	1.228
Railroads, electric and street railways—rolling stock	.141	.127	.231	.516
Telegraph and telephone lines	.141	.059	.072	.073
Steamboats, manufacturing machinery, etc.	1.082	.738	.859	.888
Merchandise and stock in trade	1.399	1.184	.868	.761
Farming implements, wagons, carriages, etc.	.794	.104	.236	.246
Household furniture, watches, jewelry, etc.	.851	.833	.851	.888
Money, notes and accounts	.749	.327	.505	.104
Shares of stock		.388		.890
Live stock	3.447	1.945	1.897	2.122
All other items of property				
Exemptions				
Total value of taxable property	\$ 6,201,611 00	\$ 8,187,377 00	\$ 11,524,988 00	\$ 14,002,641 00

TABLE XV—Continued.
UMATILLA COUNTY.

Showing percentages of total assessed value of taxable property, represented by specified classes of property, for each of the following years:

Classes of property	1906	1907	1908	1909	1910
Tillable lands.....	38.848	35.421	37.461	44.089	48.068
Non-tillable lands.....	6.232	8.192	7.684	8.910	
Improvements on deeded or patented lands and on lands not deeded or patented.....	4.306	4.162	3.947	3.548	2.631
Town and city lots.....	7.157	6.399	5.617	4.254	3.818
Improvements on town and city lots.....	7.081	6.361	6.695	5.302	4.798
Railroads, electric and street railways—rolling stock.....	20.695	19.588	23.808	20.586	26.016
Telegraph and telephone lines.....	1.104	1.335	.626	.160	.316
Steamboats, manufacturing machinery, etc.....	.597	.009	.413	.488	.488
Merchandise and stock in trade.....	2.680	2.961	2.462	1.806	1.988
Farming implements, wagons, carriages, etc.....	1.162	1.289	.787	.847	1.288
Household furniture, watches, jewelry, etc.....	.912	1.485	.276	.289	.851
Money, notes and accounts.....	3.473	3.520	4.006	3.175	2.621
Shares of stock.....	1.568	1.652	1.650	1.785	1.844
Live stock.....	6.176	6.526	5.203	4.354	4.568
All other items of property.....				.676	.625
Exemptions.....					
Total value of taxable property.....	\$ 9,896,359 00	\$ 42,055,396 48	\$ 25,159,227 70	\$ 41,917,202 50	\$ 47,461,302 00

TABLE XV—Continued.
UNION COUNTY.

Showing percentages of total assessed value of taxable property, represented by specified classes of property, for each of the following years:

Classes of property	1906	1907	1908	1909	1910
Tillable lands.....	82.059	80.888	98.981	81.790	80.984
Non-tillable lands.....	11.731	12.244	13.191	10.069	9.911
Improvements on patented lands and on lands patented or patented					
Towns and city lots.....	6.893	7.841	7.141	6.853	5.735
Improvements on town and city lots.....	6.922	5.849	6.010	6.249	6.069
Railroads, electric and street railways.....	11.351	10.946	11.732	8.970	8.905
Telegraph and telephone lines.....	10.151	12.099	12.034	18.979	19.751
Steamboats, manufacturing machinery, etc.	1.166	1.321	1.604	1.205	1.302
Merchandise and stock in trade.....	1.174	1.191	1.697	1.960	1.269
Farming implements, wagons, carriages, etc.	4.559	4.321	4.699	5.169	4.415
Household furniture, watches, jewelry, etc.	1.846	2.495	1.594	1.331	1.864
Money, notes and accounts.....	2.549	2.577	2.333	1.273	1.210
Shares of stock.....	2.632	2.380	2.333	2.587	3.600
Live stock.....	1.903	2.469	2.142	1.585	1.667
All other items of property.....	6.160	5.602	5.667	4.747	4.533
Exemptions.....					.674
Total value of taxable property.....	\$ 6,118,178 00	\$ 6,478,577 00	\$ 7,109,835 00	\$ 16,854,733 00	\$ 17,265,089 00

TABLE XV—Continued.
WALLOWA COUNTY.

Showing percentages of total assessed value of taxable property, represented by specified classes of property, for each of the following years:

Classes of property	1906	1907	1908	1909	1910
Tillable lands.....	24,263	25,060	24,327	22,685	26,516
Non-tillable lands.....	20,645	23,903	25,350	24,384	24,993
Improvements on deeded or patented lands and on lands not deeded or patented.....	6,911	6,237	5,766	4,515	8,412
Town and city lots.....	2,268	2,461	2,008	8,110	4,364
Improvements on town and city lots.....	4,104	4,400	4,425	8,733	8,120
Railroads, electric and street railways—rolling stock.....	.....	761	5,257	10,680	11,554
Telegraph and telephone lines.....	.....	116	.....	116	170
Steamboats, manufacturing machinery, etc.....	1,140	1,046	905	652	737
Merchandise and stock in trade.....	3,033	3,031	2,724	2,895	2,557
Farming implements, wagons, carriages, etc.....	1,872	1,044	1,009	945	827
Household furniture, watches, jewelry, etc.....	1,354	1,105	1,114	2,498	1,125
Money, notes and accounts.....	6,893	6,238	7,364	7,073	5,079
Shares of stock.....	2,032	2,033	2,468	1,157	1,523
Live stock.....	22,806	21,775	20,080	15,119	18,791
All other items of property.....	.....	.....	.....	.....	.....
Exemptions.....	.....	.....	.....	.....	.....
Total value of taxable property.....	\$ 5,417,400 00	\$ 6,245,305 00	\$ 7,226,295 00	\$ 8,676,770 00	\$ 11,865,540 00

TABLE XV—Continued.

WASCO COUNTY.

Showing percentages of total assessed value of taxable property, represented by specified classes of property, for each of the following years:

Classes of property	1906	1907	1908	1909	1910
Tillable lands.....	20.823	22.238	22.111	22.300	22.084
Non-tillable lands.....	14.383	16.811	14.157	14.353	15.190
Improvements on dedeed or patented lands and on lands not dedeed or patented.....	7.098	6.286	6.732	4.750	4.149
Town and city lots.....	9.687	9.654	8.429	9.682	9.500
Improvements on town and city lots.....	12.754	11.246	12.493	9.844	9.097
Railroads, electric and street railways—rolling stock.....	12.110	12.462	10.103	15.009	17.066
Telegraph and telephone lines.....	.588	.428	.517	1.471	.525
Steamboats, manufacturing machinery, etc.....	2.583	2.704	2.915	1.004	8.121
Merchandise and stock in trade.....	4.983	4.464	4.884	3.887	3.941
Farming implements, wagons, carriages, etc.....	1.516	1.893	1.609	1.299	1.825
Household furniture, watches, jewelry, etc.....	2.661	2.065	2.215	1.732	1.884
Money, notes and accounts.....	2.250	2.160	4.064	2.511	2.075
Shares of stock.....	1.415	1.809	1.321	3.579	2.081
Live stock.....	7.864	7.167	8.502	8.269	6.983
All other items of property.....					.229
Exemptions.....					
Total value of taxable property.....	\$ 6,702,905 00	\$ 8,220,070 00	\$ 5,927,846 00	\$ 9,547,410 00	\$ 11,198,970 00

TABLE XV—Continued.
WASHINGTON COUNTY.

Showing percentages of total assessed value of taxable property, represented by specified classes of property, for each of the following years:

Classes of property	1906	1907	1908	1909	1910
Tillable lands.....	40.022	31.774	32.032	34.759	35.954
Non-tillable lands.....	26.665	33.757	37.244	32.937	31.169
Improvements on deeded or patented lands and on lands not deeded or patented.....	10.095	7.491	7.933	7.797	6.990
Town and city lots.....	3.285	2.785	2.780	4.119	3.530
Improvements on town and city lots.....	3.748	2.963	3.156	3.592	3.354
Railroads, electric and street railways—rolling stock.....	2.817	3.546	3.352	6.217	8.477
Telegraph and telephone lines.....	.146	.149	.111	.061	.158
Steamboats, manufacturing machinery, etc.....	.900	1.041	1.027	.934	.751
Merchandise and stock in trade.....	1.860	1.853	2.024	1.929	1.859
Farming implements, wagons, carriages, etc.....	1.386	1.049	1.236	1.130	1.385
Household furniture, watches, jewelry, etc.....	2.012	1.396	1.604	1.359	1.199
Money, notes and accounts.....	1.944	1.366	1.654	1.361	1.154
Shares of stock.....	.104			.498	.446
Live stock.....	6.033	4.772	5.297	4.337	3.990
All other items of property.....					.075
Exemptions.....					
Total value of taxable property.....	\$ 12,042,725 00	\$ 16,522,774 00	\$ 12,553,068 00	\$ 15,385,365 00	\$ 17,690,076 00

TABLE XV—Continued.
WHEELER COUNTY.

Showing percentages of total assessed value of taxable property, represented by specified classes of property, for each of the following years :

Classes of property	1906	1907	1908	1909	1910
Tillable lands	7.881	6.170	5.672	5.687	7.432
Non-tillable lands	37.782	46.015	60.359	63.072	59.764
Improvements on deced or patented lands and on lands not deced or patented	9.019	6.785	6.261	3.819	4.405
Town and city lots	.939	.664	.569	1.183	1.183
Improvements on town and city lots	4.203	3.043	2.740	2.464	2.719
Railroads, electric and street railways—rolling stock					
Telegraph and telephone lines	.104	.076	.060	.059	.091
Steamboats, manufacturing machinery, etc.	.550	.443	.672	.507	.539
Merchandise and stock in trade	3.109	2.352	2.600	2.256	2.724
Farming implements, wagons, carriages, etc.	.160	1.116	.120	.446	.823
Household furniture, watches, jewelry, etc.	.061	.791	.032	.061	.565
Money, notes and accounts	3.862	3.326	2.087	3.387	3.190
Shares of stock				.012	.008
Live stock	32.800	29.164	18.478	16.867	16.571
All other items of property					.081
Exemptions					
Total value of taxable property	\$ 1,376,038 00	\$ 1,894,871 00	\$ 2,680,472 00	\$ 4,066,775 00	\$ 3,579,268 00

TABLE XV—Continued.
YAMHILL COUNTY.

Showing percentages of total assessed value of taxable property, represented by specified classes of property, for each of the following years:

Classes of property	1906	1907	1908	1909	1910
Tillable lands	41.768	36.379	35.099	33.948	36.965
Non-tillable lands	14.249	19.570	18.476	16.491	19.484
Improvements on deeded or patented lands and on lands not deeded or patented	5.586	5.578	5.972	7.512	5.681
Town and city lots	4.589	4.112	4.497	4.820	5.717
Improvements on town and city lots	6.272	6.048	6.704	8.818	6.772
Railroads, electric and street railways—rolling stock	4.559	5.580	5.305	7.174	6.304
Telegraph and telephone lines	171	163	164	214	206
Steamboats, manufacturing machinery, etc.	687	730	1,078	1,292	1,171
Merchandise and stock in trade	3.646	3.880	3.518	3.675	3.570
Farming implements, wagons, carriages, etc.	1.442	1.224	1.128	1.012	980
Household furniture, watches, jewelry, etc.	3.106	2.745	2.647	2.129	1.657
Money, notes and accounts	5.794	6.073	4.246	6.232	4.904
Shares of stock	2.387	2.677	4.246	2.590	2,218
Live stock	5.354	6.192	6.297	4.550	4,215
All other items of property					.174
Exemptions					
Total value of taxable property	\$ 10,251,701 00	\$ 11,700,581 00	\$ 12,285,570 00	\$ 14,527,513 40	\$ 16,659,901 98

TABLE XV—*Concluded.*
STATE.

Showing percentages of total assessed value of taxable property, represented by specific classes of property, for each of the following years:

Classes of property	1906	1907	1908	1909	1910
Tillable lands.....	13.5498				
Non-tillable lands.....	21.2946	a 12.8864	b 11.8477	b 19.4188	c 25.4946
Improvements on deceded or patented lands and on lands not deceded or patented		23.7748	b 27.2006	20.1288	13.8888
Town and city lots.....	3.37	3.4684	3.3912	3.1578	2.61
Improvements on town and city lots.....	25.4898	23.8779	24.8843	22.8179	23.6179
Railroads, electric and street railways—rolling stock	11.2543	9.6452	10.1242	9.8068	8.9657
Telegraph and telephone lines.....	5.2057	6.8164	6.7737	7.7825	d 8.9657
Steamboats, manufacturing machinery, etc.	.3074	.4666	.4005	.3709	d
Merchandise and stock in trade.....	2.1808	1.8284	1.8984	2.0762	1.6115
Farming implements, wagons, carriages, etc.	5.0071	4.3084	3.9788	3.5819	3.3328
Household furniture, watches, jewelry, etc.	.6583	.5818	.6468	.5767	.6929
Money, notes and accounts.....	2.0561	1.6925	1.5925	1.6108	1.5185
Shares of stock.....	3.8895	6.2671	3.6201	2.9085	2.4940
Live stock.....	1.4823	1.3541	1.4678	1.8359	1.7786
All other items of property.....	3.8147	3.6146	3.1759	3.1624	3.3329
Property assessed by Board of State Tax Commissioners.....			.0975	.6246	.2003
Total value of taxable property.....	\$ 437,379,978 70	\$ 581,558,918 48	\$ 596,188,963 70	\$ 694,727,681 90	\$ 844,887,708 74

a Includes "Tillable Lands" in Multnomah County. b Includes "Tillable Lands" in Marion and Multnomah counties. c Includes "Non-tillable Lands" in Douglas, Klamath, Lane, Lincoln, Marion, Multnomah and Umatilla counties. d Assessed by the Board of State Tax Commissioners

TABLE XVI.

Statement of the apportionment of the State taxes among the several counties of the State for the year 1900.

The following table shows—

First—The total taxable property in each county and of the State as last assessed by the county assessor and equalized by the county board of equalization thereof and certified by the various county clerks to the Secretary of State as of the date of the last county assessment.

Second—The total taxable property in each county as last assessed and equalized as adjusted and equalized by the Governor, Secretary of State, and State Treasurer, acting jointly, as required by said act of February 2, 1900.

Third—Proportion, in percentage, which the equalized value of taxable property within each county bears to the total amount of taxable property in all of the counties of the State, as so determined and equalized, which proportion is also the proportion of the State taxes to be paid by the several counties of the State, as provided in said act of February 2, 1900.

Fourth—The total amount of revenue to be raised for the fiscal year ending December 31, 1900, for State purposes, not provided for by a special tax, duly authorized by law, and apportioned to each county of the State of Oregon, to be levied and collected and paid into the State Treasury by each of said counties in the manner provided by law, being the resulting per cent apportioned to each of said counties of the sum of one million two hundred seventy-five thousand dollars (\$1,275,000.00), as set out in the before-mentioned table, the said sum of one million two hundred and seventy-five thousand dollars (\$1,275,000.00) being the total revenue to be raised by taxation for State purposes for the fiscal year ending December 31, 1900, being at the rate of 2.13168 mills on each dollar of the assessed value of the total taxable property in the several counties, as assessed by the several county assessors, equalized by the county boards of equalization, and as finally equalized by the Governor, the Secretary of State, and the State Treasurer.

County	Total value of taxable property as equalized by the County Board of Equalization	Total taxable property as equalized by the State Board of Equalization	Per cent of equalized value to total and per cent of the state taxes to be paid by the several counties	Amount of revenue for state purposes, to be raised by taxation and apportioned to each county, to be collected, and paid into the State Treasury
Baker.....	\$ 9,662,330 00	\$ 14,654,282 12	.0245	\$ 81,237 50
Benton.....	5,118,480 00	10,886,038 14	.0182	28,205 00
Clackamas.....	22,850,635 00	20,087,487 76	.0835	42,712 50
Clatsop.....	8,782,420 00	14,654,282 12	.0245	81,237 50
Columbia.....	15,614,488 00	6,998,167 88	.0117	14,917 50
Coos.....	14,248,014 00	12,381,373 05	.0207	26,392 50
Crook.....	7,070,254 00	7,357,047 76	.0123	15,682 50
Curry.....	3,858,473 00	2,980,856 42	.0049	6,247 50
Douglas.....	28,888,500 00	21,473,009 81	.0359	45,772 50
Gilliam.....	6,873,647 00	5,742,086 05	.0086	12,240 00
Grant.....	3,654,675 00	4,486,004 73	.0075	9,562 50
Harney.....	2,500,424 00	7,596,487 95	.0126	16,065 00
Hood River.....	2,870,293 00	5,861,712 85	.0098	12,495 00
Jackson.....	26,685,249 00	17,944,018 92	.0300	38,250 00
Josephine.....	8,212,762 00	5,981,339 64	.0100	12,750 00
Klamath.....	7,105,904 00	9,450,516 83	.0158	20,145 00
Lake.....	4,308,578 00	5,682,272 66	.0085	12,112 50
Lane.....	19,181,315 00	26,676,774 75	.0446	59,865 00
Lincoln.....	4,153,062 00	3,828,057 37	.0064	8,160 00
Linn.....	21,223,885 00	28,291,736 50	.0473	60,307 50
Malheur.....	4,212,205 00	4,904,698 50	.0082	10,455 00
Marion.....	31,858,855 00	34,033,422 55	.0589	72,547 50
Morrow.....	7,732,299 00	6,878,540 59	.0115	14,662 50
Multnomah.....	236,187,737 00	190,086,973 46	.3178	405,195 00
Polk.....	10,075,000 00	16,867,377 78	.0282	35,955 00
Sherman.....	6,981,075 00	5,682,272 66	.0085	12,112 50
Tillamook.....	11,524,988 00	6,579,473 80	.0110	14,025 00
Umatilla.....	25,159,227 70	30,403,899 15	.0515	65,662 50
Union.....	7,106,835 00	13,936,521 38	.0233	29,707 50
Wallowa.....	7,226,295 00	4,444,885 11	.0081	10,827 50
Wasco.....	5,927,345 00	10,706,597 96	.0179	22,322 50
Washington.....	12,553,668 00	16,628,124 20	.0278	35,445 00
Wheeler.....	2,690,472 00	3,170,110 00	.0053	6,757 50
Yamhill.....	12,285,570 00	20,157,114 67	.0337	42,967 50
Totals.....	\$ 598,133,963 70	\$ 598,133,963 70	1.0000	\$ 1,275,000 00

TABLE XVII.

STATEMENT OF THE APPORTIONMENT OF THE STATE TAXES AMONG THE SEVERAL COUNTIES OF THE STATE FOR THE YEAR 1910.

The following table shows—

First—The total taxable property in each county and of the State as last assessed by the county assessor and equalized by the county board of equalization thereof and certified by the various county clerks to the secretary of the Board of State Tax Commissioners as of the date of the last county assessment.

Second—The total taxable property in each county as last assessed and equalized, as adjusted and equalized, by the Board of State Tax Commissioners, as required by section 28, chapter 218, General Laws of Oregon, 1909.

Third—Proportion, in percentage, which the equalized value of taxable property within each county bears to the total amount of taxable property in all of the counties of the State, as so determined and equalized, which proportion is also the proportion of the State taxes to be paid by the several counties of the State, as provided in said section 28, chapter 218, General Laws of Oregon, 1909.

Fourth—The total amount of revenue to be raised for the fiscal year ending December 31, 1910, for State purposes, not provided for by a special tax, duly authorized by law, and apportioned to each county of the State of Oregon, to be levied and collected and paid into the state treasury by each of said counties in the manner provided by law, being the resulting per cent apportioned to each of said counties of the sum of one million, five hundred twenty-eight thousand, four hundred dollars and seventy-nine cents (\$1,528,400.79), as set out in the before-mentioned table, the said sum of one million, five hundred twenty-eight thousand, four hundred dollars and seventy-nine cents (\$1,528,400.79), being the total revenue to be raised by taxation for State purposes for the fiscal year ending December 31, 1910, being at the rate of 2.2 mills on each dollar of the assessed value of the total taxable property in the several counties, as assessed by the several county assessors, equalized by the county boards of equalization, and as finally equalized by the Board of State Tax Commissioners.

County	Total value of taxable property as equalized by the County Board of Equalization	Total taxable property as equalized by the Board of State Tax Commissioners	Per cent of equalized value to total and per cent of the state taxes to be paid by the several counties	Amount of revenue for state purposes, to be raised by taxation and apportioned to each county, to be collected, and paid into the State Treasury
Baker	\$ 10,008,500 00	\$ 14,284,420 00	.02844	\$ 35,825 71
Benton	7,474,592 00	10,156,930 00	.01462	22,846 22
Clackamas	22,087,132 00	22,048,720 00	.03173	48,496 16
Clatsop	8,881,221 00	15,089,490 00	.02172	38,190 86
Columbia	14,961,595 00	11,865,950 00	.01708	26,105 09
Oos	14,811,901 00	15,214,550 00	.02130	39,471 98
Crook	7,910,421 00	7,983,800 00	.01142	17,454 84
Curry	8,144,826 00	8,112,890 00	.00448	6,847 24
Douglas	27,275,740 00	25,038,260 00	.03599	55,007 14
Gilliam	8,554,624 00	7,857,380 00	.01131	17,286 21
Grant	4,781,194 00	5,071,160 00	.00790	11,157 82
Harney	6,708,665 00	6,565,180 00	.00945	14,448 89
Hood River	7,459,570 00	7,440,540 00	.01071	16,869 17
Jackson	26,438,666 00	23,891,700 00	.03499	52,561 70
Josephine	8,771,170 00	8,677,150 00	.01249	19,089 78
Klamath	10,818,164 00	10,309,760 00	.01484	22,681 47
Lake	7,858,594 00	6,099,710 00	.00873	18,419 86
Lane	22,006,930 00	28,205,960 00	.04060	62,068 07
Lincoln	4,172,665 00	5,592,560 00	.00805	12,806 68
Linn	25,333,655 00	25,315,890 00	.03644	55,694 92
Malheur	6,422,700 00	6,618,810 00	.00952	14,550 88
Marion	33,683,400 00	32,449,800 00	.04670	71,376 82
Morrow	11,086,891 00	9,100,940 00	.01310	30,022 05
Multnomah	251,381,887 00	247,267,520 00	.35592	548,988 41
Polk	18,888,620 00	13,276,260 00	.01911	29,207 74
Sherman	6,561,310 00	7,090,850 00	.01012	15,467 42
Tillamook	11,757,252 00	10,990,600 00	.01582	24,179 80
Umatilla	41,917,202 50	33,965,255 50	.04839	74,728 52
Union	16,854,733 00	16,284,420 00	.02844	35,825 71
Wallowa	8,676,770 00	7,947,690 00	.01144	17,484 90
Wasco	9,647,410 00	11,310,180 00	.01628	24,882 86
Washington	15,385,855 00	17,145,890 00	.02468	37,720 88
Wheeler	4,066,773 00	3,313,350 00	.00477	7,290 47
Yamhill	14,527,513 40	16,305,276 40	.02847	35,871 57
Totals	\$ 694,727,631 90	\$ 694,727,631 90	1.0000	\$ 1,528,400 79

TABLE XVIII.

Statement of the apportionment of the State taxes among the several counties of the State for the year 1911.

The following table shows—

First—The total taxable property in each county and of the State as last assessed by the county assessor and equalized by the county board of equalization thereof and certified by the various county clerks to the Secretary of the Board of State Tax Commissioners as of the date of the last county assessment.

Second—Value of taxable property assessed and equalized by the Board of State Tax Commissioners and apportioned according to county ratio.

Third—Total value of taxable property, including that equalized by the county board of equalization and that equalized and apportioned by the Board of State Tax Commissioners.

Fourth—Total value of taxable property as equalized by the Board of State Tax Commissioners.

Fifth—Per cent of equalized value to total and per cent of the State taxes to be paid by the several counties.

Sixth—The total amount of revenue to be raised for the fiscal year ending December 31, 1911, for State purposes, not provided for by a special tax, fully authorized by law, and apportioned to each county of the State of Oregon, to be levied and collected and paid into the State Treasury by each of said counties in the manner provided by law, being the resulting per cent apportioned to each of said counties of the sum of one million three hundred fifty-one thousand eight hundred twenty dollars and thirty-four cents (\$1,351,820.34), being the total revenue to be raised by taxation for State purposes for the fiscal year ending December 31, 1911, being at the rate of 1.6 mills on each dollar of the assessed value of the total taxable property in the several counties as equalized by the Board of State Tax Commissioners.

Seventh—Amount to be raised for the annual support and maintenance of the Oregon Normal School, which shall be levied and collected in the same manner as other taxes are levied and collected, provided by law to provide for the permanent support and maintenance of "The Oregon Normal School at Monmouth, Polk County, Oregon," proclaimed in force by proclamation of the Governor of December 3, 1910, being thirty-three thousand seven hundred ninety-five dollars and fifty cents (\$33,795.50) as set out in the following table, being at the rate of one twenty-fifth of a mill on the dollar upon all the taxable property in the several counties of the State.

Eighth—The total amount of revenue to be raised for the fiscal year ending December 31, 1911, for State purposes and for the support and maintenance of "The Oregon Normal School at Monmouth, Polk County, Oregon."

County	"First" (See above)	"Second" (See above)	"Third" (See above)	"Fourth" (See above)	"Fifth" (See above)	"Sixth" (See above)	"Seventh" (See above)	"Eighth" (See above)
Baker	\$ 19,897,245 00	\$ 6,080,814 00	\$ 25,917,459 00	\$ 21,890,825 00	.028246	\$ 34,128 08	\$ 1,084 71	\$ 35,164 77
Benton	8,860,114 00	2,470,482 00	9,481,496 00	13,175,424 00	.013227	17,850 58	886 27	18,265 80
Clackamas	21,080,400 00	8,153,817 00	24,264,017 00	23,561,376 00	.033553	45,740 19	949 86	46,749 55
Clatsop	8,660,496 00	2,671,828 00	9,522,324 00	20,423,432 00	.024173	32,677 55	350 40	33,023 46
Columbia	18,866,456 00	2,064,821 00	15,421,276 00	14,553,222 00	.017225	22,256 10	616 86	23,301 95
Coos	15,461,705 00	248,790 00	15,710,585 00	19,171,870 00	.022662	90,675 51	628 42	91,303 93
Crook	9,129,003 00	16,040 00	9,215,043 00	10,191,023 00	.012062	16,805 66	363 60	16,674 36
Curry	8,865,228 00	4,486 00	8,960,169 00	8,822,570 00	.009353	6,316 70	139 60	6,476 80
Douglas	23,310,740 00	5,837,318 00	31,648,558 00	30,270,062 00	.033523	48,438 02	1,265 95	49,068 97
Gilliam	6,627,415 00	3,806,806 00	10,432,720 00	8,790,597 00	.010404	14,064 84	417 32	14,481 66

Grant.....	5,513,833 00	76,210 00	5,590,103 00	7,045,304 00	.008983	11,305 37	223 80	11,528 87
Harney.....	6,992,605 00	3,773 00	6,996,378 00	7,292,233 00	.008619	11,651 84	279 85	11,931 19
Hood River.....	8,951,300 00	2,069,189 00	11,040,389 00	9,302,618 00	.011010	14,888 54	441 61	15,335 15
Jackson.....	80,266,649 00	4,083,315 00	84,290,964 00	28,901,108 00	.084207	46,241 73	1,872 00	47,113 73
Josephine.....	7,823,860 00	1,670,326 00	9,496,186 00	10,501,987 00	.012480	16,808 13	879 85	17,687 96
Klamath.....	12,210,459 00	226,219 00	12,436,678 00	12,737,202 00	.015090	20,411 13	497 46	20,908 59
Laake.....	8,065,279 81	18,132 00	8,083,411 81	6,898,134 81	.008159	11,029 50	323 34	11,352 84
Lane.....	84,745,540 00	3,245,999 00	87,991,469 00	34,473,966 00	.040013	55,158 33	1,519 66	56,677 99
Lincoln.....	8,456,221 00	507,853 00	8,964,079 00	6,606,982 00	.007822	10,573 95	363 56	10,937 51
Linn.....	25,038,730 00	3,290,762 00	28,316,492 00	23,631,331 00	.068888	45,310 49	1,132 66	46,443 15
Malheur.....	8,834,890 00	1,062,068 00	9,916,958 00	9,115,664 00	.010739	14,634 80	396 63	14,991 43
Marion.....	84,960,490 00	4,112,297 00	89,072,787 00	33,507,190 00	.046760	63,211 12	1,562 91	64,774 03
Morrow.....	9,562,845 00	3,203,599 00	12,766,444 00	9,715,991 00	.011500	15,645 98	510 94	16,266 59
Multnomah.....	277,029,965 00	24,705,654 00	301,825,649 00	300,888,190 00	.361122	481,412 95	12,073 03	493,485 98
Polk.....	13,046,180 00	1,466,716 00	14,512,896 00	16,304,732 00	.019296	26,097 43	589 51	26,687 94
Sherman.....	5,982,000 00	2,214,146 00	8,146,146 00	7,637,615 00	.006099	12,300 21	325 84	12,626 05
Tillamook.....	13,920,278 00	82,363 00	14,002,641 00	13,576,432 00	.016069	21,722 40	560 10	22,282 50
Umatilla.....	34,574,590 00	12,896,772 00	47,461,362 00	30,096,896 00	.046232	62,497 39	1,896 45	64,393 81
Union.....	13,708,145 00	3,556,594 00	17,265,039 00	20,396,508 00	.024106	32,696 98	690 60	33,377 64
Wallowa.....	10,459,415 00	1,396,125 00	11,855,540 00	10,233,109 00	.012112	16,373 25	474 22	16,847 47
Wasco.....	9,202,239 00	1,991,740 00	11,193,979 00	13,660,175 00	.016168	21,366 23	447 76	22,303 99
Washington.....	16,149,090 00	1,541,016 00	17,690,076 00	20,897,892 00	.024690	33,388 61	707 60	34,096 21
Wheeler.....	8,576,005 00	3,293 00	8,579,298 00	4,021,132 00	.004759	6,433 31	143 17	6,576 48
Yamhill.....	15,564,424 83	1,095,477 00	16,659,901 83	19,652,659 98	.023231	31,444 69	666 40	32,111 09
Totals.....	\$ 747,634,404 74	\$ 97,293,304 00	\$ 844,887,708 74	\$ 844,887,708 74	1.000000	\$ 1,851,580 34	\$ 33,796 50	\$ 1,885,315 34

TABLE XIX.

Total value of taxable property.

County	For what year				
	1916	1917	1918	1919	1920
Baker	\$ 8,632,590 00	\$ 9,694,000 00	\$ 9,662,380 00	\$ 10,008,500 00	\$ 25,917,659 00
Benton	4,533,215 00	6,416,920 00	6,113,480 00	7,474,592 00	9,631,496 00
Blackman	10,549,671 00	12,634,726 00	22,850,655 00	22,187,132 00	24,234,017 00
Clatsop	4,916,112 00	6,696,968 00	8,782,430 00	8,581,221 00	9,632,321 00
Columbia	6,017,112 00	16,796,655 00	16,614,488 00	14,461,566 00	16,421,276 00
Coos	10,026,362 00	18,689,382 00	14,248,014 00	14,811,901 00	16,710,686 00
Crook	6,866,617 00	6,271,683 00	7,070,254 00	7,910,421 00	9,215,048 00
Curry	2,131,778 00	3,036,124 00	3,838,473 00	3,144,326 00	3,990,169 00
Douglas	18,239,175 00	23,690,275 00	23,668,541 00	27,276,740 00	31,618,128 00
Gilliam	8,550,273 00	6,721,929 00	6,873,617 00	8,564,634 00	10,432,730 00
Grant	2,673,929 00	3,272,640 00	3,664,675 00	4,781,194 00	6,590,162 00
Hartney	2,333,900 00	2,361,745 00	2,500,428 00	6,708,666 00	6,996,378 00
Hood River	13,908,636 00	22,811,390 00	2,870,393 00	7,469,670 00	11,040,889 00
Jackson	4,711,650 00	6,064,270 00	26,686,249 00	26,498,668 00	34,299,964 00
Josephine	6,093,537 00	7,662,960 00	8,212,762 00	8,771,170 00	9,496,196 00
Klamath	2,294,940 00	3,762,891 00	7,106,904 00	10,318,164 00	12,496,678 00
Lake	16,497,000 00	18,476,786 00	19,181,315 00	7,863,594 00	8,063,411 81
Lane	1,547,632 60	2,584,124 00	4,153,062 00	22,006,920 00	37,991,469 00
Linn	18,865,040 00	20,892,365 00	4,153,062 00	4,172,663 00	8,904,079 00
Nalheur	3,702,116 00	4,363,660 00	4,212,205 00	25,383,655 00	28,816,492 00
Marion	28,664,646 00	31,421,688 00	81,838,866 00	6,422,700 00	9,916,968 00
Morrow	2,626,226 00	7,968,659 00	7,732,269 00	33,068,400 00	39,072,767 00
Multnomah	180,941,548 00	238,141,028 00	236,187,757 00	251,391,967 00	12,706,444 00
Polk	8,739,670 00	10,606,620 00	10,075,000 00	11,086,891 00	301,836,649 00
Sherman	3,261,785 00	3,968,010 00	6,381,075 00	13,888,620 00	14,612,896 00
Tillamook	6,301,611 00	8,197,877 00	6,381,075 00	6,561,310 00	8,146,146 00
Umatilla	9,996,369 00	42,066,966 48	11,624,948 00	11,767,122 00	14,002,641 00
Union	6,118,178 00	6,478,677 00	25,169,227 70	41,917,202 50	47,461,862 00
Walla	6,617,400 00	6,212,345 00	7,119,895 00	16,864,738 00	17,295,089 00
Wasco	6,702,905 00	6,220,070 00	7,226,295 00	8,676,770 00	11,866,640 00
Washington	12,043,725 00	16,592,774 00	6,927,845 00	9,647,410 00	11,198,970 00
Wheeler	1,870,088 00	1,694,871 00	12,658,698 00	15,386,865 00	17,690,076 00
Yamhill	10,261,701 20	11,700,621 00	4,060,472 00	4,066,773 00	8,579,298 00
Totals	\$ 427,870,978 70	\$ 681,566,918 48	\$ 598,138,968 70	\$ 694,727,631 90	\$ 814,887,708 74

TABLE XX.

Amount of taxes levied for all purposes in each county.

County	For what year				
	1906	1907	1908	1909	1910
Baker	\$ 208,041 09	\$ 203,880 27	\$ 228,776 48	\$ 239,462 76	\$ 301,877 16
Benton	76,697 48	87,216 82	110,847 13	120,185 08	140,075 00
Clackamas	211,987 67	228,754 88	297,358 23	434,444 30	427,280 10
Clatsop	226,733 70	270,733 73	276,118 70	277,397 21	324,084 08
Columbia	81,646 29	113,078 66	160,068 96	208,759 81	221,214 30
Coos	123,906 82	186,537 86	290,476 48	341,865 64	446,458 40
Crook	71,131 86	104,548 35	108,185 46	130,137 80	178,069 95
Curry	17,631 57	28,601 89	30,211 34	35,243 35	38,537 86
Douglas	108,910 80	204,208 75	226,980 76	325,373 52	405,256 37
Gilliam	52,048 00	42,363 28	77,815 81	99,061 80	76,175 71
Grant	88,596 85	102,200 23	112,631 43	115,868 48	98,816 93
Harney	61,139 66	79,890 08	62,738 09	71,677 88	77,966 64
Hood River	172,094 71	215,631 90	271,704 57	329,364 63	380,219 76
Jackson	76,978 78	91,923 82	98,614 55	103,840 02	103,874 09
Josephine	86,900 16	104,108 86	143,642 16	162,372 21	195,768 66
Klamath	39,577 96	51,165 66	75,417 19	61,141 51	78,011 86
Lake	228,042 09	296,481 72	336,974 80	438,500 19	496,008 93
Lane	38,471 65	47,899 74	55,125 36	74,461 45	98,700 21
Lincoln	210,292 04	233,940 35	235,305 46	330,099 00	332,446 42
Linn	66,992 11	90,691 78	92,731 11	120,636 76	147,006 87
Malheur	51,335 06	844,337 09	945,304 57	601,148 10	446,524 86
Marion	69,670 51	79,269 75	75,458 73	98,235 64	108,339 38
Morrow	2,076,162 81	2,899,462 24	3,226,554 25	4,531,497 13	4,394,537 71
Multnomah	108,330 88	126,463 83	148,319 03	199,394 92	196,730 68
Polk	46,220 21	60,761 15	62,130 51	77,087 33	88,618 43
Sherman	59,292 81	110,070 90	125,712 79	203,338 43	230,096 61
Tillamook	274,103 60	281,891 63	351,960 82	396,312 33	441,663 68
Umatilla	196,820 76	211,480 93	221,813 15	267,494 61	296,196 18
Union	70,456 82	138,831 33	94,061 37	121,507 09	158,070 25
Wallowa	163,113 14	165,037 51	176,275 00	166,685 80	186,871 09
Wasco	130,848 44	141,891 68	146,461 86	238,128 40	281,558 80
Washington	37,902 59	38,870 07	44,115 75	56,983 40	57,268 84
Wheeler	149,342 51	178,537 27	204,996 11	265,680 42	299,114 40
Yamhill					
Totals	\$ 6,011,244 88	\$ 7,478,968 08	\$ 8,521,330 94	\$ 11,384,840 01	\$ 11,960,276 11

TABLE XXI.

Amount of State tax apportioned to each county.

County	For what year				
	1906	1907	1908	1909	1910
Baker	\$ 14,625 00	\$ 28,995 00	\$ 36,910 00	81,297 50	85,935 71
Benton	12,625 00	30,705 00	28,230 00	23,305 00	22,745 22
Blackamas	30,937 50	84,387 50	88,635 00	42,719 50	48,406 38
Clatsop	18,260 00	21,730 00	24,730 00	31,237 50	33,406 08
Columbia	6,625 00	10,905 00	13,190 00	11,017 50	98,106 08
Cook	32,637 50	30,807 50	23,345 00	28,889 50	33,471 93
Coos	8,135 00	13,335 00	14,950 00	16,659 50	17,454 84
Curry	2,540 00	4,100 00	4,600 00	4,947 50	6,877 24
Douglas	21,543 50	38,963 50	39,875 00	45,779 50	55,077 51
Gilliam	5,437 50	8,917 50	10,005 00	19,340 00	17,596 31
Grant	5,750 00	9,430 00	10,590 00	12,562 50	11,157 33
Harney	10,000 00	16,400 00	18,400 00	12,062 50	14,935 39
Hood River				19,495 00	16,236 17
Hudson	10,625 00	32,135 00	36,110 00	33,380 00	52,431 70
Josephine	5,625 00	9,235 00	10,350 00	12,750 00	19,039 73
Klamath	7,137 50	11,737 50	13,335 00	23,145 00	32,051 47
Lake	6,637 50	10,977 50	13,305 00	12,112 50	13,419 36
Lane	28,875 00	47,855 00	53,135 00	55,860 00	62,033 07
Lincoln	8,437 50	5,837 50	6,335 00	8,167 50	12,303 63
Linn	9,635 00	53,915 00	60,490 00	60,307 50	15,094 32
Malheur	5,375 00	9,635 00	10,810 00	10,467 50	14,390 33
Marion	38,319 50	6,333 50	70,405 00	72,549 50	71,606 32
Morrow	5,937 50	9,727 50	10,635 00	74,362 50	30,023 06
Multnomah	106,137 50	330,107 50	359,145 00	403,193 00	538,305 21
Polk	19,137 50	31,467 50	36,305 00	38,136 00	42,207 74
Sherman	5,437 50	8,917 50	10,005 00	12,112 50	13,467 32
Tillamook	5,437 50	8,917 50	10,005 00	14,025 00	24,179 50
Umatilla	30,635 00	50,335 00	56,935 00	66,062 50	74,738 32
Union	18,937 50	22,437 50	26,345 00	29,707 50	35,535 71
Wallowa	18,549 50	7,493 50	8,335 00	10,827 50	16,535 90
Wasco	14,625 00	28,935 00	36,210 00	32,822 50	34,593 86
Washington	19,319 50	30,632 50	34,210 00	36,445 00	37,730 93
Wheeler	4,137 50	6,937 50	7,705 00	8,767 50	7,340 47
Yamhill	24,437 50	40,077 50	44,965 00	42,907 50	36,871 57
Totals	\$ 625,000 00	\$ 1,025,000 00	\$ 1,150,000 00	\$ 1,275,000 00	\$ 1,538,400 79

TABLE XXII.

Percent of the State taxes paid by the several counties.

County	For what year				
	1906	1907	1908	1909	1910
Baker	.0284	.0294	.0284	.0245	.0244
Benton	.0212	.0202	.0202	.0182	.0143
Blackamas	.0285	.0285	.0285	.0285	.0272
Clatsop	.0212	.0212	.0212	.0245	.0272
Columbia	.0108	.0108	.0108	.0117	.0173
Cook	.0208	.0208	.0208	.0217	.0210
Curry	.0180	.0180	.0180	.0128	.0142
Douglas	.0240	.0240	.0240	.0240	.0248
Gilliam	.0245	.0245	.0245	.0240	.0248
Grant	.0287	.0287	.0287	.0287	.0287
Haney	.0282	.0282	.0282	.0282	.0282
Hood River	.0160	.0160	.0160	.0148	.0245
Jackson	.0314	.0314	.0314	.0288	.0171
Josephine	.0205	.0205	.0205	.0200	.0249
Klamath	.0115	.0115	.0115	.0100	.0180
Lake	.0107	.0107	.0107	.0185	.0184
Lane	.0469	.0469	.0469	.0478	.0478
Linn	.0462	.0462	.0462	.0446	.0460
Lincoln	.0356	.0356	.0356	.0444	.0345
Linn	.0350	.0350	.0350	.0473	.0344
Malheur	.0204	.0204	.0204	.0204	.0204
Marion	.0212	.0212	.0212	.0202	.0202
Morrow	.0186	.0186	.0186	.0202	.0202
Multnomah	.3122	.3122	.3122	.3115	.3110
Polk	.0207	.0207	.0207	.0202	.0202
Sherman	.0207	.0207	.0207	.0202	.0202
Tillamook	.0207	.0207	.0207	.0202	.0202
Tillamook	.0207	.0207	.0207	.0202	.0202
Union	.0222	.0222	.0222	.0222	.0222
Union	.0222	.0222	.0222	.0222	.0222
Wallowa	.0234	.0234	.0234	.0234	.0234
Wasco	.0201	.0201	.0201	.0201	.0201
Washington	.0201	.0201	.0201	.0201	.0201
Wheeler	.0201	.0201	.0201	.0201	.0201
Yamhill	.0201	.0201	.0201	.0201	.0201

TABLE XXIII.
Per cent State tax bears to total tax levied for all purposes.

County	For what year				
	1906	1907	1908	1909	1910
Baker.....	.07080	.11098	.11511	.19089	.11879
Benton.....	.08778	.32740	.31051	.18916	.15652
Blackman.....	.08277	.14839	.13854	.09831	.13851
Clatsop.....	.08948	.09098	.09554	.11981	.13807
Columbia.....	.07897	.09408	.07885	.07146	.11800
Cook.....	.08344	.11918	.09852	.07121	.11407
Crook.....	.11434	.12713	.18925	.20631	.17700
Derry.....	.14896	.14395	.16306	.19327	.17707
Douglas.....	.17766	.17816	.16761	.19580	.18671
Gilliam.....	.19477	.31056	.19347	.12279	.23844
Grant.....	.04491	.09260	.09402	.03268	.18291
Harney.....	.16848	.27838	.29628	.24118	.18229
Hood River.....	.11409	.16026	.11775	.11775	.11767
Jackson.....	.07307	.10296	.10290	.16162	.13132
Josephine.....	.08277	.10296	.10296	.06016	.16649
Klamath.....	.08277	.11322	.09212	.18221	.11854
Lake.....	.19897	.21485	.16316	.23454	.19771
Lane.....	.12602	.15972	.19707	.18117	.18310
Lincoln.....	.15270	.17699	.14774	.10465	.18118
Linn.....	.15235	.23446	.23707	.18286	.06535
Malheur.....	.08774	.16374	.16377	.05966	.06535
Marion.....	.08274	.18247	.20421	.14476	.16800
Morrow.....	.08332	.12281	.14473	.14923	.18705
Multnomah.....	.18335	.12773	.11389	.08644	.12579
Polk.....	.17712	.21651	.28515	.18452	.17463
Sherman.....	.11274	.17657	.16139	.16713	.17454
Tillamook.....	.06951	.08107	.07839	.06865	.01810
Umatilla.....	.11178	.17817	.16013	.19068	.16919
Union.....	.07010	.10808	.11661	.11587	.12746
Walla Walla.....	.08740	.06960	.08226	.06499	.11276
Wasco.....	.08956	.14223	.12556	.13774	.12854
Washington.....	.14377	.21621	.17710	.14866	.18897
Wheeler.....	.11048	.16351	.17466	.11869	.17332
Yamhill.....	.16868	.22484	.21486	.16172	.11962

TABLE XXIV.

Statement of the revenue of the State, applicable to the payment of the ordinary expenses of the State government, from the year 1899 to the year 1910, exclusive of the revenue derived from the annual tax levied on the several counties within the State.

From what source derived	1899	1900	1901	To Sept. 30, 1902	To Sept. 30, 1905	To Sept. 30, 1904
Interest on deferred payments of State tax	\$ 3,059 47	\$ 3,408 64	\$ 2,892 97	\$ 4,789 46	\$ 1,413 02	\$ 30 88
Tax on foreign insurance companies			31,846 53	38,928 96	38,658 67	38,086 19
Transfers from the inheritance tax fund						
Fees for keeping deposits of express and foreign insurance companies						
Fees of the Department of State						
Corporation organization fees					10,885 00	16,845 00
Corporation license fees					69,454 70	94,521 17
Fees for examination of condition of banks						
Interest on deposits of State funds						
Gross earnings license fees						
Supreme Court fees	6,710 65	7,292 96	3,714 45	2,782 50	3,759 40	4,518 76
Keeping Alaska insane			686 68	2,507 88	6,347 50	5,423 07
Maintenance of local insane					25 00	1,088 04
Maintenance of feeble-minded						
Prison labor						
Rents and sales of property not required by State institutions			12,087 39	9,021 23	7,285 49	106 40
Insurance licenses						
Transfers from insurance fund	2,720 38	4,134 56	5,927 86	816 94	4,417 57	4,456 57
Fees for filing notices of appropriation of water, etc.						
Fees of the State Engineer						
Fees of the Board of Control						
Transfers from Swamp Land Fund						
Sales of Codes, Session Laws, Supreme Court Reports, etc.	1,222 21	3,367 36	2,700 09	2,054 75	3,478 48	3,244 66
Fines for violations of the forestry, game and trespass law	50 00	11 50	27 60	135 16	204 92	196 25
Board of United States prisoners	1,773 70	1,868 12	846 71	948 56	1,409 71	1,269 13
Board of United States inmates at State Reform school						186 60
Unexpended appropriations						289 00
Transfers from Oregon Stove Foundry Fund		749 50	98 00	106 00	238 54	
Transfers from Oregon Portage Railway Fund		18,677 08	42,886 84			
Transfer from Military Tax Fund			4,346 08	1,747 03		
Transfer from Sewer Fund						
Transfer from Oregon State Commission, trans-Mississippi and International Exposition						
Sailors' boarding-house licenses						
Miscellaneous	3,472 29	29,867 94	96 80	12,821 97	721 34	181 25
Totals	\$ 19,008 65	\$ 69,880 64	\$ 106,991 05	\$ 72,149 88	\$ 147,149 84	\$ 170,314 07

TABLE XXIV—*Concluded.*

Statement of the revenue of the State, applicable to the payment of the ordinary expenses of the State government, from the year 1899 to the year 1910, exclusive of the revenue derived from the annual tax levied on the several counties within the State,

From what source derived	To Sept. 30, 1896	To Sept. 30, 1896	To Sept. 30, 1897	To Sept. 30, 1898	To Sept. 30, 1899	To Sept. 30, 1910
Interest on deferred payments of State tax	\$ 39 42	\$ 99 56	\$ 59 09	\$ 490 28	\$ 577 14	\$ 13 50
Tax on foreign insurance companies	54,536 49	55,996 23	63,631 37	60,060 01	14,046 13	61,586 64
Transfers from the inheritance tax fund	23,140 11	16,360 03	13,898 47	30,740 84	51,720 67	
Fees for keeping deposits of express and foreign insurance companies						
Fees of the Department of State			66 15	4,059 03	6,041 95	666 64
Corporation organization fees	16,560 00	24,795 00	53,356 55	66,010 56	70,564 75	78,134 98
Corporation license fees	84,397 27	114,397 51	104,969 65	122,063 60	137,452 24	188,285 31
Fees for examination of condition of banks			5,130 30	1,855 05	2,530 00	3,230 00
Interest on deposits of State funds			4,066 84	7,859 46	10,130 79	10,005 65
Gross earnings license fees			5,364 70	4,652 10	8,000 47	6,415 55
Supreme Court fees	4,062 40	5,108 30			5,771 45	7,014 75
Keeping Alaska insane						
Maintenance of local insane	1,400 99	2,578 66	1,301 33	2,812 53	1,966 34	3,238 01
Maintenance of feeble-minded						3,509 73
Prison labor	15 10	12,551 46	15,943 78	15,566 96	15,240 21	3,099 93
Rents and sales of property not required by State institutions		10,319 13	3,404 57	2,164 62	3,009 59	3,444 44
Insurance licenses	4,657 44	5,041 97	60 00			
Transfers from Insurance Fund			399 55	571 50		44,610 56
Fees for filing notices of appropriation of water, etc.	65 00	236 30			571 30	12,346 13
Fees of the State Engineer						4,885 98
Fees of the Board of Control			7,000 00	4,913 59	1,398 90	5,791 95
Transfers from Swamp Land Fund	4,895 83	2,274 05	382 71	1,100 00	11 83	1 83
Sales of Codes, Session Laws, Supreme Court Reports, etc.	2,171 30	538 94	690 36	757 28	456 87	
Fines for violations of the forestry, game and trespass law	232 14	2,539 30				
Board of United States prisoners	1,263 43		455 00	412 10	367 25	665 90
Board of United States inmates at State Reform school	24 60	124 15			6 65	
Unexpended appropriations	864 60	3,652 50				
Transfers from Oregon Store Foundry Fund						
Transfers from Oregon Portage Railway Fund						
Transfer from Military Tax Fund						
Transfer from Sewer Fund		193 44				
Transfer from Oregon State Commission, trans-Mississippi and International Exposition	180 78					
Sailors' boarding-house licenses		227 51	733 50	2,000 42	500 00	1,309 43
Miscellaneous	2,913 93		883 67		713 55	
Totals	\$ 201,306 78	\$ 267,603 20	\$ 238,513 78	\$ 334,523 60	\$ 331,662 98	\$ 303,301 96

INDEX

ASSESSMENT OF PROPERTY OF PUBLIC SERVICE CORPORATIONS—	PAGE
Abstract of	34-61
Classification of companies assessed	13
Discussion of	10
Number of companies assessed	13
Review and equalization of	7-8
Total apportioned value of	13
Total equalized value of	13
ASSESSORS—	
Meetings of	9
ATTITUDE OF BOARD OF STATE TAX COMMISSIONERS ON TAX LEGISLATION—	
Discussion of	31-32
BOARD OF STATE TAX COMMISSIONERS—	
Abstract of assessment, made by	34-61
Attitude on tax legislation	31-32
Organization of	5
CONSTITUTIONAL AMENDMENTS—	
Adopted at General Election, 1910	21-22
Discussion of	22-27
Proposed, General Election, 1910	19
Discussion of	20-21
Recommended by the Board of State Tax Commissioners	27
CONSTITUTIONAL LIMITATIONS AFFECTING TAXATION—	
Discussion of	14
ELECTRIC AND STREET RAILWAY COMPANIES—	
Forest Grove Transportation Company	38
Kenton Traction Company	38
Marshfield & Suburban Railroad Company	38
Northwestern Corporation (Walla Walla Traction Company)	38
Oregon Electric Railway Company	39
Pacific Power & Light Company	39
Portland Railway, Light & Power Company	39
Portland, Eugene & Eastern Railway Company	39
United Railways Company	39
Valley Railway Company	39
Walla Walla Traction Company (Northwestern Corporation)	38
EQUALIZATION OF COUNTY VALUATIONS AND APPORTIONMENT OF STATE TAXES—	
Co-operation of officers	7
Discussion of	6-10
Methods employed in	6-10
ERRATA	136
EXPRESS COMPANIES—	
Northern Express Company	41
Pacific Express Company	41-42
Wells Fargo and Company	40-41
GENERAL PROPERTY TAX—	
Discussion of	16-19
Sig. 12	

HEAT, LIGHT, WATER, GAS AND ELECTRIC COMPANIES (INTERSTATE OR INTERCOUNTY)—		PAGE
California & Oregon Light, Heat and Power Company.....		60
Eastern Oregon Light and Power Company		60
Northwestern Corporation	60-	61
Pacific Power and Light Company		61
Portland Railway, Light and Power Company		61
Rogue River Electric Company		61

OIL AND TANK LINE COMPANIES—		
American Fast Freight Line		58
Union Oil Company		59
Union Tank Line Company	58-	59

PERCENTAGES OF TOTAL ASSESSED VALUE OF TAXABLE PROPERTY, REPRESENTED BY SPECIFIED CLASSES OF PROPERTY FOR A PERIOD OF YEARS—		
Baker		83
Benton		84
Clackamas		85
Clatsop		86
Columbia		87
Coos		88
Crook		89
Curry		90
Douglas		91
Gilliam		92
Grant		93
Harney		94
Hood River		95
Jackson		96
Josephine		97
Klamath		98
Lake		99
Lane		100
Lincoln		101
Linn		102
Malheur		103
Marion		104
Morrow		105
Multnomah		106
Polk		107
Sherman		108
Tillamook		109
Umatilla		110
Union		111
Wallowa		112
Wasco		113
Washington		114
Wheeler		115
Yamhill		116
State		117

RAILROAD COMPANIES—		
Astoria & Columbia River Railroad Company		34
Beaverton & Willsburg Railroad Company		34
California Northeastern Railway Company		34
Central Railroad of Oregon		34
Coos Bay, Roseburg & Eastern Railroad and Navigation Company.....		34
Corvallis & Alsea River Railroad Company		34

RAILROAD COMPANIES—Concluded.	PAGE
Corvallis & Eastern Railroad Company	34
Great Southern Railway Company	34
Independence & Monmouth Railway Company	35
Klamath Lake Railroad Company	35
Mt. Hood Railroad Company	35
Northern Pacific Railway Company	35
Northwestern Railroad Company	35
Oregon & California Railroad Company	36
East Side—Main line	36
Lebanon branch	36
Mohawk branch	36
West Side Division	36
Woodburn branch	36
Yamhill Division	36
Oregon & Southeastern Railroad Company	36
Oregon & Washington Railroad Company	36
Oregon Railroad & Navigation Company	35
Condon Branch (Columbia River & Oregon Central Railroad Co.)....	35
Elgin Branch	35
Heppner Branch	35
Main line	35
Pendleton to Grange City Junction Branch	35
Pilot Rock Branch (Umatilla Central Railroad Company).....	35
Shaniko Branch (Columbia Southern Railway Company).....	35
Oregon Short Line Railroad Company	36
Malheur Branch (Malheur Valley Railway Company).....	36
Main line	36
Pacific & Eastern Railway Company	37
Pacific Railway & Navigation Company	37
Portland & Southwestern Railroad Company	37
Rogue River Valley Railway Company	37
Salem, Falls City & Western Railway Company	37
Sheridan & Willamina Railroad Company	37
Spokane, Portland & Seattle Railway Company	37
Sumpter Valley Railway Company	37
REFRIGERATOR CAR COMPANIES—	
Armour Car Lines	54
Cudahy Refrigerator Line	54
Missouri River Despatch	55
National Car Line	55
Pacific Fruit Express Company	55-56
Santa Fe Refrigerator Despatch	56
Swift Refrigerator Transportation Company	57
Union Meat Company	57
SLEEPING CAR COMPANIES—	
The Pullman Company	37
STATE AND LOCAL REVENUES—	
Separation of sources of	27
Discussion of	27-31
Taxation of mortgages or mortgage notes.....	30
Tax on gifts, legacies and inheritances	30
Tax on property of public service corporations, collection of.....	28
STATE REVENUE—	
Sources of, exclusive of annual tax	127-128
Amount of	127-128

STATE TAXES—

Apportionment of—	PAGE.
For the year 1909	118, 124
For the year 1910	119, 124
For the year 1911	120, 124
Per cent of total tax	126
Per cent paid by each county	125

SUMMARIES OF ASSESSMENT ROLLS—

For the year 1908	62-67
For the year 1909	68-73
For the year 1910	74-78
Showing assessment by the Board of State Tax Commissioners for the year 1910	79-81

TAXABLE PROPERTY—

Total value of	122
----------------------	-----

TAXES LEVIED FOR ALL PURPOSES—

Amount of	123
-----------------	-----

TAX LEGISLATION—

Attitude of Board on	31-32
----------------------------	-------

TELEGRAPH COMPANIES—

Postal Telegraph Company	43
The Western Union Telegraph Company	43

TELEPHONE COMPANIES—

Amity Mutual Telephone Company	44
Antioch Valley Phone Company	44
Applegate Valley Telephone Company	44
Aumsville Mutual Telephone Company	44
Bandon Farmers' & Merchants' Telephone Company	44
Battle Creek Telephone Company	44
Beaver Creek Mutual Telephone Company (Clackamas County).....	44
Beaver Creek Mutual Telephone Company (Lincoln County).....	44
Bear Creek Telephone Company	44
Bethel Telephone Company	44
Blachly, Deadwood & Alpha Telephone Company	44
Blue Mountain Telephone Company	44
Bohemia Telephone Company	44
Bunting Telephone & Telegraph Company	44
Camas Prairie Mutual Telephone Company	44
Canyonville Telephone Company	45
Catching Inlet Telephone Company	45
Central Point Mutual Telephone Company	45
Central Point Telephone Company	45
Chemawa Mutual Telephone Company	45
Chetco Southern Telephone Company	45
Citizens' Mutual Telephone Company, Ltd., of Needy, Oregon.....	45
Clatskanie Telephone Company	45
Clear Creek Mutual Telephone Company	45
Cloverdale Telephone Company	45
Coburg Farmers' Telephone Company	45
Coast Line Telephone Company	45
Columbia Telephone Company	45
Condon & Lone Rock Telephone Company	45
Consolidated Telephone Company	45
Coos Bay Home Telephone Company	45

TELEPHONE COMPANIES—*Continued.*

	PAGE
Cornucopia-Robinett Telephone Line	45
Crow Telephone Company	45
Dallas Telephone Company	45
Damascus Telephone Company	45
Deer Creek Valley Telephone Company	45
Dent Telegraph & Telephone Company	46
Drain-Umpqua Telephone Company	46
Drewsey Telephone Company	46
Duncan, K. M.	46
Eagle Rock Telephone Company	46
Eagle Telephone Company	46
East Dallas Telephone Company	46
Eastern Oregon Independent Telephone Company	46
Eugene, Elmira & Florence Telephone Company	46
Evans Telephone Company, C. R.	46
Express Telephone & Telegraph Company	46
Fairview Telephone Association	46
Farmers' & Merchants' Telephone Company (Crook County)	46
Farmers' & Merchants' Telephone Company (Lane County)	46
Farmers' Mutual Telephone Company (Baker County)	46
Farmers' Mutual Telephone Company (Benton County)	46
Farmers' Telephone Line No. 2	46
Favorite Telephone Company	46
Galloway Telephone Company	47
Glendale Telephone Company	47
Glide & Peel Telephone Company	47
Haines Drug Company	47
High Bridge Mutual Telephone Company	47
Hilgard-Starkey Telephone Company	47
Hill Mutual Telephone Company	47
Holdman Telephone Company, The	47
Home Independent Telephone Company of La Grande, Oregon	47
Home Telephone Company of Hood River, Oregon	47
Home Telephone Company of Independence, Oregon	47
Home Telephone Company of Linnton	47
Home Telephone Company of Portland, Oregon	47
Hughes Independent Telephone Company	47
Hugo Rural Telephone Company	47
Independent Telephone Company of Pilot Rock	47
Interstate Telephone Company	47
Interurban Telephone Company	47
Kenwill Telephone Company	47
Kist Mutual Telephone Company	47
Klamath Telephone & Telegraph Company	47
Lake County Telephone & Telegraph Company	47
Langell Valley Telephone Company	48
Lents Home Telephone Company	48
Llewellyn Telephone Company, The	48
Liberty Telephone Line	48
Lobster Mutual Telephone Company	48
Long Creek & Ritter Telephone Company	48
Lost Valley Telephone Company	48
Lucklamute Rural Telephone Company	48
Malheur & Baker County Telephone Company	48
Malheur Telephone Company	48
McKay Independent Telephone Company	48
McMinnville Local & Long Distance Telephone Company	48
Medford-Butte Falls Telephone Company	48
Merrill Telephone & Telegraph Company	48

TELEPHONE COMPANIES—Continued.	PAGE
Merrill Telephone Company, W. K.	48
Midway Telephone & Telegraph Company, The	49
Milton Rural Telephone Company, The.....	49
Milwaukee Telephone Company	49
Mosier Valley Telephone Company	49
Moss Telephone Company	49
Multnomah & Clackamas County Mutual Telephone Co.....	49
Mutual Independent Telephone Company	49
Nehalem Mutual Telephone Company	49
Nehalem Telephone & Telegraph Company	49
Newberg Telephone Company	49
New Pine Creek Telephone & Telegraph Company.....	49
North Coos River Telephone Company	49
Northwestern Long Distance Telephone Company.....	49
Oakdale Telephone Company	49
Oak Grove Telephone Company	49
Oregon Industrial Company	49
Otis Telephone Company	49
Pacific Telephone & Telegraph Company	50
Panhandle Co-Operative Telephone Company	50
Parkersburg Telephone Company	50
Pilot Butte Telephone Company	50
Phoenix Rural Telephone Company	50
Pioneer Mutual Telephone Company	50
Pioneer Telegraph & Telephone Company	51
Pioneer Telephone Company	50
Poe Valley & Klamath Falls Telephone Company	51
Polk County Telephone Company	51
Poplar Farm Telephone Company	51
Pugh, C. J., Telephone Company	51
Rainier Independent Telephone Company	51
Red Bluff Telephone Company	51
Rickreall & Dixie Telephone Company	51
Riverdale Telephone Company	51
Rocky Mountain Bell Telephone Company	51
Rogue River Telephone Association	51
Rye Grass Telephone Company	51
Rye Valley Telephone Co-Partnership	51
Salt Creek & Mill Creek Telephone Company	51
Salt Creek Telephone Company	51
Scholls Telephone Company	51
Seaside Light & Water Company	51
Seufert & Condon Telephone Company	51
Sheridan Mutual Telephone Company	51
Sherwood Mutual Telephone Company	51
Smithfield & Dallas Telephone Company	51
Smock & Dally Telephone Company	52
Snow Mountain Independent Telephone Company	52
South Coos River Telephone Company	52
Southern Curry Telephone Company	52
Southern Telephone Company	52
Spray Telephone Company	52
Spring Valley Telephone Company	52
Sublimity Telephone Company	52
Sunnyside Mutual Telephone Company	52
Sweet Home, Foster & Cascade Telephone Company	52
The Tigardville Telephone Company	52
Tillamook County Mutual Telephone Company	52
Turner Telephone Company	52

TELEPHONE COMPANIES—Concluded.

	PAGE
Umpqua Development Company	52
Union Telephone & Telegraph Company, The.....	52
United Telephone Company	53
Vale & Ironside Telephone Company	53
Valley Coast Telephone Company	53
Valley Telephone Company	53
Van Telephone Company	53
V. & W. Telephone Company	53
Waldo Hills Telephone Company	53
Waldport Mutual Telephone Company	53
Wasco Southern Telephone Company	53
Washington County Telephone Company	53
Westfall Valley Telephone Company	53
Wilderville Grange Rural Telephone Company	53
Wild Horse Telephone Company	53
Willow Creek & Cow Valley Telephone Company	53
Yachats Mutual Telephone Company	53
Yamhill County Mutual Telephone Company	53
Yaquina Bay Mutual Telephone & Improvement Company.....	53

UNION STATION AND DEPOT COMPANIES—

Northern Pacific Terminal Company of Oregon, The.....	38
---	----

ERRATA

Page 39, line seventeenth from the bottom, last item should read "\$9,053,794.00," for "\$350,505.00."

Page 40, line twelfth from the bottom, last item, should read, "\$16,199.00."

Page 41, line twenty-second from the bottom, gives the totals for the entire assessment of Wells Fargo & Company.

UNIVERSITY OF MICHIGAN



3 9015 06710 2544

